

52860-3-4

1985
Iowa Individual Income Tax
Annual Statistical Report

1985 RETURNS FILED IN 1986

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INTRODUCTION

This report presents information obtained from 1985 Iowa individual income tax returns filed during 1986. The information provided includes both written analysis of various programs and statistical tables presenting data compiled from the 1.6 million tax returns.

The report by major section is as follows: a presentation of the income tax laws applicable to 1985 income; an examination of the individual income tax abatements granted in 1986 by the Director of Revenue; a summary of income, credit and deduction information obtained from 1985 returns; a description of the school district surtax program; a review of Iowa's checkoff programs and a detailed statistical index.

Data presented in this report is directly comparable to that contained in the 1982 through 1984 Individual Income Tax Annual Statistical Reports. However, a tax law change which occurred in 1982 will affect the validity of comparisons made between this data and that reported for tax years prior to 1982. Beginning in 1982, nonresidents are required to report their total adjusted gross income and adjustments including federal taxes and itemized deductions. After calculating their tax, a credit is given to reflect the ratio of their income from Iowa sources to their total income. Prior to 1982, nonresidents were taxed on their income from Iowa sources only, and other features of the income tax structure were prorated accordingly. As a result, the amounts of income, deductions for federal taxes and itemized deductions are significantly larger for these individuals in the 1982 through 1985 reports. These increases and the resulting affect on tax incidence do not reflect other changes in tax law or economic activity. Therefore, comparison of this information with that of tax years prior to 1982 must be completed with extreme caution.

1985 Tax Law Changes

The only significant tax law change for 1985 affected the manner in which the Iowa minimum tax is computed. Prior to 1985, the Iowa minimum tax was calculated as a percentage of the federal minimum tax. Beginning in 1985, the tax was revised to be computed at nine percent of Iowa alternative taxable income. Individuals were required to remit minimum tax payments to the extent that their computed minimum tax exceeded their regular tax liability.

Overview of Relevant Features of Tax Law

The Iowa individual income tax structure is in many ways similar to the tax structures imposed by the federal government as well as those imposed by other states. This section of the report explains not only the basic provisions of the tax structure but additional characteristics of the tax system. By presenting such an explanation, it is intended that Iowans will more fully understand the various provisions which affect the amount of an individual's tax liability as well as the characteristics of the state tax return and schedules.

A. Explanation of Basic Iowa Tax Features

Iowa residents who were required to file a 1985 Federal Income Tax Return or who had an adjusted gross income of \$4,000 or more, or who had an adjusted gross income of \$3,000 and were claimed as a dependent on another person's return, were required to file a 1985 Iowa Income Tax Return. Also required to file were nonresidents who derived \$500 or more of income from Iowa sources or those taxpayers incurring a minimum tax or tax on lump sum distribution. Returns and any tax payments were due by the last day of the fourth month following the close of the taxpayer's tax year.

Iowa net income (adjusted gross income) for Iowa income tax reporting purposes was defined as federal adjusted gross income with certain modifications. Primary among these modifications were the deduction of interest and dividends from federal securities and the addition of interest and dividends from foreign securities and from securities of state and other political subdivisions exempt from federal income tax. Iowa net income also differs from federal net income in that the federal deduction for two earner families is not allowed. Additional deductions permitted for Iowa tax purposes include an exclusion of a portion of civil retirement annuities and the deduction of a portion of disability income.

The following deductions from adjusted gross income were allowed in deriving net taxable income:

1. Federal income taxes paid during the tax year adjusted by any federal income tax refunds received during the year.
2. The larger of the following amounts:
 - a. A standard deduction of fifteen percent of the adjusted gross income remaining after the federal income tax deduction. This deduction may not exceed twelve hundred dollars for a single filer or for each married individual filing separately. The maximum standard deduction is limited to three thousand dollars for the married joint, head of household and surviving spouse filing statuses.
 - b. The itemized deductions used for federal income tax purposes less the amounts deducted for Iowa income taxes plus certain other expenses.
3. Nonitemizers could claim a deduction of twenty-five percent of their contributions to charitable organizations. The maximum deduction was limited to seventy-five dollars.

Taxable income reported on 1985 Iowa returns was subject to the following rates:

<u>Rate</u>		<u>Rate</u>	
0.50%	from \$ 0 through \$ 1,023	8.00%	from \$15,345 through \$20,460
1.25%	from \$ 1,023 through \$ 2,046	9.00%	from \$20,460 through \$25,575
2.75%	from \$ 2,046 through \$ 3,069	10.00%	from \$25,575 through \$30,690
3.50%	from \$ 3,069 through \$ 4,092	11.00%	from \$30,690 through \$40,920
5.00%	from \$ 4,092 through \$ 7,161	12.00%	from \$40,920 through \$76,725
6.00%	from \$ 7,161 through \$ 9,207	13.00%	from \$76,725
7.00%	from \$ 9,207 through \$15,345		

The following nonrefundable credits against computed tax were allowed:

1. A twenty dollar credit was allowed for the taxpayer and the taxpayer's spouse. Also, an additional twenty dollar credit was allowed for either or both of the individuals who were 65 or over and for either or both of the individuals who were blind at the close of the tax year. In addition, a head of household was allowed an additional credit of twenty dollars.
2. A taxpayer was allowed a fifteen dollar credit for each dependent.
3. A credit for child care expenses was allowed, up to ten percent of the expenses incurred as allowed for federal tax purposes. A maximum credit of \$240 for one eligible child or \$480 for more than one eligible child was provided. For tax years 1986 and thereafter, the credit was revised to equal forty-five percent of the federal credit.
4. Nonresidents or part-year residents are allowed a credit against their tax which is calculated as a percentage of the tax figured on their entire income. This percentage is equal to the percentage of their income earned outside Iowa.
5. Taxes paid to another state or foreign country on income derived from sources in that state or foreign country were allowed as a tax credit. The amount of the credit could not exceed what the Iowa tax would have been on such income.
6. A five percent credit for qualifying political contributions. The maximum credit allowed is five dollars (ten dollars if married filing jointly). However, the credit was disallowed for tax years after 1985.

B. Additional Features of the Iowa Tax Structure

While the principal features of the Iowa tax structure are intended to permit the calculation of a tax base which is subjected to graduated tax rates, the statutes contain several additional features. Of these, certain provisions exist to impose or to compensate through the tax system for expenditures made for certain activities or specified objectives. In addition, the tax statutes have been modified to require the use of the tax system and tax forms to provide refunds of other forms of taxation, to obtain contributions for designated purposes and to collect outstanding debts owed to other state agencies.

As indicated on Table A there are approximately 16 additional features which may be classified into five major groups. Data obtained from processing of 1985 tax returns indicates:

1. In addition to the basic tax provisions, Iowa imposes the following additional taxes within the income tax system upon certain taxpayers. These 3 forms of taxation affected approximately 62,000 taxpayers and produced approximately \$12.1 million in tax.
 - a. Lump Sum Distribution Tax - A tax on lump sum distributions equal to 25% of the federal tax on such income (see page 15).
 - b. Minimum Tax - For 1985, certain Iowans who had sources of income not subject to regular tax were required to remit minimum tax payments. The minimum tax is computed at nine percent of Iowa alternative minimum taxable income. Taxpayers remitted the minimum tax to the extent that their computed minimum tax exceeded their regular tax liability (see page 15).
 - c. School District Surtax - Taxpayers who reside in certain school districts are required to pay a local option income surtax, if the voters of the district have previously approved such a measure (see page 18).
2. Under current law, 6 forms of tax credits are authorized in addition to the credits provided under the basic tax structure. Of the credits which exist to reduce tax liability, the Child Care Credit is utilized most frequently (154,800 taxpayers) and results in the most assistance (\$10.7 million). In contrast, while 45,200 taxpayers claimed a Political Contribution Credit, total assistance amounted to only \$154,000. The third most frequent credit claimed is the Motor Fuel Tax Credit which provided \$6.8 million in credit for fuel taxes paid on exempt fuel to 46,000 taxpayers.
3. The number of participants in the two checkoff programs which require taxpayers to contribute their own monies varies from only 6,000 contributions for the Additional Political Contribution to 37,000 contributions for the Fish & Wildlife checkoff. In comparison 162,100 taxpayers designated \$1 of their state tax liability to one of the state's two major political parties.
4. Four programs now exist for collection of delinquencies owed to other state agencies. During the 1985 tax year processing activities, approximately \$1.4 million was recovered from state tax refunds for other agencies.

Table A
Additional Characteristics of Iowa Income Tax
And Related Administrative Programs

	<u>FIRST EFFECTIVE ON</u> <u>RETURN FOR TAX YEAR</u>	<u>CHARACTERISTICS</u>	<u>IMPACT IN 1985</u>
A. <u>ADDITIONAL TAXES</u>			
Lump Sum Distribution Tax	1982	25% of Federal Tax on Lump Sum Distribution	8,300 Taxpayers \$3.4 Million
Minimum Tax	1982	9% of Iowa alternative taxable income	3,050 Taxpayers \$6.8 Million
School District Surtax	1976	Up to 20% of State Tax in Authorizing Districts	51,100 Taxpayers in 64 School Districts \$1.9 Million
B. <u>CREDITS APPLICABLE TO TAX</u>			
Child Care Expenses	1977	10% of Expenses Up to \$2400 (\$4800 if two or more) Maximum credit \$240 if one child (\$480 if two or more (revised for 1986)	154,800 Taxpayers \$10.7 Million
Political Contribution	1983	5% of Political Contribution; Credit Not to Exceed \$5 (\$10 if joint) (repealed for 1986)	45,200 Taxpayers \$154,000
Venture Capital Investment	1983	5% of Investment	Not Utilized
New Jobs Credit	1985	6% of Portion of Wages Paid to New Employees by Qualifying Employer	(See Footnote pg. 6)
C. <u>CREDITS WHICH ARE REFUNDED</u>			
Research Expenditure	1985	6.5% of Qualifying Research Expenditures	(See Footnote pg. 6)
Motor Vehicle Fuel Tax	1973	Credit for MVF Tax Paid on Fuel Which Was Used for Exempt Purposes	46,000 Taxpayers \$6.8 Million

Table A (cont'd)

	<u>FIRST EFFECTIVE ON RETURN FOR TAX YEAR</u>	<u>CHARACTERISTICS</u>	<u>IMPACT IN 1985</u>
D. <u>CONTRIBUTIONS</u>			
Election Campaign Checkoff	1972	Taxpayer May Designate <u>\$1 of State Tax</u> (\$2 if joint) to Major Party of Choice (revised for 1986)	162,100 Checkoffs \$162,100
Additional Campaign Checkoff	1983	Taxpayer May Contribute Up to \$2 (\$4 if joint) of <u>Taxpayer's</u> Money to go to Major Party of Choice. Taxpayer Must Also Use Regular Election Campaign Checkoff (repealed for 1986)	6,000 Contributors \$8,300
Fish and Wildlife Checkoff	1982	Any Amount Over \$1 to Fish/Wildlife Protection Fund	37,000 Contributors \$171,400
E. <u>DEBT COLLECTION FOR</u>			
Child/Foster Care	1980	Delinquencies to Owed Child Support or Foster Care	9,300 \$1.1 Million
College Aid Commission	1981	Defaulted Student Loan or Parental Loan Under Chapter 261	700 \$97,100
Human Service - Office of Investigations	1984	Delinquencies Owed to Human Service for Public Assistance Individual Not Entitled to Receive	3,000 \$228,000
District Court Fines Fees	1986	Delinquencies Owed to District Courts	Not Utilized

Note: The Research Expenditure Credit and the New Jobs Credit are combined on line 73 on the 1985 Iowa 1040 tax form. Therefore, separate values for these credits cannot be determined. For 1985, approximately 250 taxpayers claimed \$69,600 in Research Expenditure and New Jobs Credits.

INCOME TAX ABATEMENT

The Director of Revenue is provided the statutory authority "to abate any portion of tax, interest or penalties which he determines are excessive in amount, or erroneously or illegally assessed." Abatements apply to those cases in which the initial protest occurs after the 90 day appeal period has expired and in which the taxpayer produced records substantiating the tax filer's claim to reduced tax liability. The following table summarizes the individual income tax abatements allowed in calendar 1986.

INDIVIDUAL INCOME TAX ABATEMENTS JANUARY 1, 1986 THROUGH DECEMBER 31, 1986

<u>Number of Returns</u>	<u>Tax</u>	<u>Penalty (Includes Fees)</u>	<u>Interest</u>	<u>Total Amounts</u>
483	\$539,841.36	\$153,101.41	\$ 91,337.49	\$784,280.26

STATISTICAL SUMMARY

A. OVERVIEW

For the 1985 tax year, a total of 1,562,881 returns were filed. This is a decrease of 5,320 returns and a percentage increase of -0.3 percent from 1984. This decline for tax year 1985 follows two consecutive years in which the number of returns filed had increased.

As indicated below, total tax liability reported on 1985 returns was \$800.2 million or an increase of 2.77 percent when compared to 1984. This increase in tax liability was primarily the result of an 2.35 percent increase in adjusted gross income.

Table B
RETURNS BY FILING STATUS COMPUTED TAX BY FILING STATUS

Filing Status	Number of Returns		Percentage Change	Computed Tax		Percentage Change
	1985	1984		1985	1984	
Single Head of Household and Surviving Spouse	502,825	504,157	-0.26%	171,725,204.97	166,520,041.27	+3.13%
Married Joint	258,261	266,636	-3.14%	174,346,899.12	176,109,697.59	-1.00%
Married Separate	801,795	797,408	+0.55%	454,054,397.39	435,965,113.14	+4.15%
TOTAL	1,562,881	1,568,201	-0.34%	800,126,501.48	778,594,852.00	+2.77%

Under Iowa law, married couples with two incomes generally find it beneficial to file as separate individuals rather than filing a joint return. The data demonstrates that the majority of Iowa tax returns and tax liability is associated with these married separate filers. Further, the significance of these taxpayers as compared to married joint filers continues to increase.

DISTRIBUTION BY ADJUSTED GROSS INCOME

Adjusted gross income reported on 1985 returns was approximately \$24.6 billion which represents an increase of \$0.5 billion or 2.35 percent when compared to 1984. The table below illustrates the variation in distribution of returns, income, and tax, when analyzed by adjusted gross income brackets. For example, persons filing returns showing less than \$5,000 of adjusted gross income comprised 23.41 percent of all returns, and reported 3.76 percent of income, and 0.39 percent of the tax paid. In comparison, filers with an income of \$50,000 or more represented 2.49 percent of all returns and reported 16.25 percent of income and 20.68 percent of all the tax paid.

Table C

ADJUSTED GROSS INCOME SUMMARY

Adjusted Gross Income	Returns		Adjusted Gross Income		Tax Paid	
	Number	% of Total Returns	Dollars (Millions)	% of Total Dollars	Dollars (Millions)	% of Total Dollars
\$ 0 - \$ 4,999	365,882	23.41%	\$ 925.0	3.76%	\$ 3.1	0.39%
\$ 5,000 - \$ 9,999	330,388	21.14%	2,441.4	9.91%	37.6	4.70%
\$10,000 - \$13,999	210,713	13.48%	2,514.7	10.21%	60.5	7.56%
\$14,000 - \$19,999	247,798	15.86%	4,175.6	16.94%	127.5	15.94%
\$20,000 - \$24,999	144,469	9.24%	3,226.4	13.10%	111.8	13.97%
\$25,000 - \$29,999	96,817	6.19%	2,644.7	10.74%	99.5	12.44%
\$30,000 - \$39,999	94,543	6.05%	3,226.5	13.10%	131.2	16.40%
\$40,000 - \$49,999	33,381	2.14%	1,476.5	5.99%	63.4	7.92%
\$50,000 and over	38,890	2.49%	4,002.5	16.25%	165.5	20.68%
Total	<u>1,562,881</u>	<u>100.00%</u>	<u>\$24,633.3</u>	<u>100.00%</u>	<u>\$ 800.1</u>	<u>100.00%</u>

B. UTILIZATION OF MAJOR DEDUCTIONS

One of the major factors which contributes to the overall tax burden is the degree to which certain deductions are utilized. As shown in Table D in 1985, use of the available deductions resulted in a reduction in the amount of income subject to tax of \$7.5 billion or 30.3 percent of the Iowa Adjusted Gross Income. Deduction of federal taxes represented \$3.3 billion of this amount. Of the remaining deductions approximately \$0.8 billion were claimed as standard deductions, while itemized deductions for state tax purposes amounted to \$3.5 billion.

Table D

Iowa Tax Deductions 1985 Tax Year

	Amount (Billion)	Pct. of AGI
Federal Tax Deduction	\$ 3.26	13.3%
Standard Deduction	0.75	3.0%
Itemized Deduction	3.46	14.0%
Total Deductions	\$ 7.47	30.3%
Adjusted Gross Income	\$24.63	100.0%

While the significance of these deductions has increased slightly in recent years, more significant is the shift in the relative importance of each deduction. As demonstrated in the following pages, these developments include:

"Federal Tax Deduction" - Particularly since 1981 the relative significance of the federal tax deduction has declined.

"Standard Deduction" - The utilization of the standard deduction has also declined since 1979.

"Itemized Deductions" - Correspondingly, the utilization of itemized deductions has increased during this period.

FEDERAL TAX DEDUCTION

For tax year 1985, taxpayers deducted \$3.3 billion from adjusted gross income for net federal tax payments made during 1985. This is an increase of \$19.4 million or 0.60 percent from 1984.

Although increasing incomes have resulted in an increase in federal tax deductions claimed in 1985, there have been recent tax rate reductions within the Federal Tax Code. In order to illustrate the effects of the federal rate reductions, Iowa net federal tax payments are presented below as a percentage of adjusted gross income. As indicated below, there has been a significant reduction in federal tax deductions claimed when deflated by adjusted gross income since 1981.

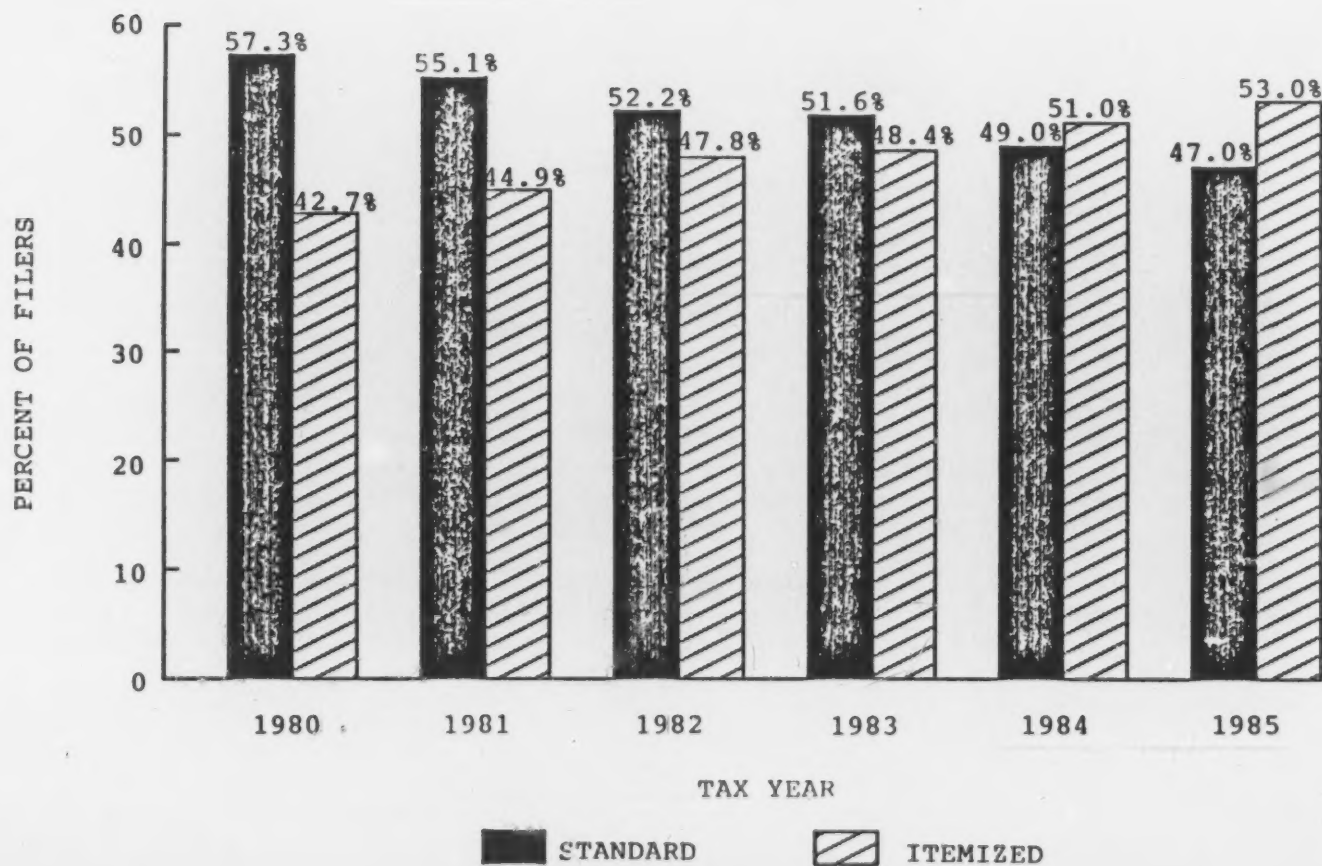
TABLE E
FEDERAL TAX DEDUCTION
AS A PERCENTAGE OF AGI



STANDARD AND ITEMIZED DEDUCTIONS

For 1985 tax returns, the trend of increased use of itemized deductions continued. A total of 827,720 tax filers or 53.0 percent of total filers utilized itemized deductions. As indicated below, the percentage of filers utilizing itemized deductions has increased in each of the last five years. Additionally, the proportion of itemizers has grown to the extent that the number of itemizers has exceeded the number of standard filers for two consecutive years.

TABLE F
COMPARISON OF ITEMIZED AND
STANDARD DEDUCTION FILERS
TAX YEARS 1980 TO 1985



CHARITABLE CONTRIBUTIONS FOR STANDARD DEDUCTION FILERS

Beginning in 1984, Iowa taxpayers who utilized the standard deduction were allowed to deduct a portion of what they gave to qualified charitable organizations. This deduction is equal to twenty-five percent of their contributions with a maximum deduction of \$75.

For 1985, approximately 272,000 taxpayers claimed 10.0 million dollars in deductions for qualified charitable donations. Additionally, these 272,000 taxpayers represent approximately 37 percent of all filers claiming the standard deduction. In comparison, approximately 261,000 or 34 percent of all standard filers claimed 9.7 million dollars for the 1984 tax year.

The table below provides information regarding Iowa taxpayers who chose to use the standard deduction and those standard filers who claimed the charitable contributions deduction in 1985. As indicated below, this deduction was used by a greater proportion of standard deduction filers at the higher income levels.

Table G

Amount of Charitable Deduction Claimed By Standard Deduction Filers

<u>Adjusted Gross Income</u>	<u>No. of Returns</u>	<u>Standard Deductions</u>	<u>No. of Charitable</u>	<u>Charitable Deduction</u>	<u>% of Standard Deduction Filers Claiming Deduction</u>
\$ 0 - \$ 5,000	253,481	\$ 95,422,558	38,802	\$ 1,052,370	15.31%
\$ 5,000 - \$10,000	180,810	183,779,997	71,805	2,419,105	39.71%
\$10,000 - \$14,000	106,132	137,257,108	50,223	1,791,931	47.32%
\$14,000 - \$20,000	104,005	155,649,188	54,890	2,143,902	52.78%
\$20,000 - \$25,000	46,187	85,034,000	27,286	1,170,459	59.08%
\$25,000 - \$30,000	23,152	46,495,571	14,532	675,255	62.77%
\$30,000 - \$40,000	15,600	32,606,264	10,608	531,469	68.00%
\$40,000 - \$50,000	3,517	7,310,480	2,586	140,099	73.53%
\$50,000 and over	2,277	4,359,669	1,599	90,827	70.22%
Total	<u>735,161</u>	<u>\$747,914,835</u>	<u>272,331</u>	<u>\$10,015,417</u>	<u>37.04%</u>

C. TAX CREDITS CLAIMED

Five types of nonrefundable credits may be claimed by the taxpayer. These are the personal and dependent credits, out-of-state credit, nonresident/part-year resident credit, political contributions credit, and the child care credit.

Personal and Dependent Credits (Table 1)

For the 1985 tax year, 2,165,027 personal credits were claimed, while there were 857,680 dependent credits which were claimed. The number of personal credits decreased by 0.13 percent, while the number of dependent credits claimed fell by 2.07 percent. Generally speaking, these changes reflect the slight decrease in the number of tax filers (as shown on page 8) and a decline in the number of persons under 18 in the state.

Child Care Credit (Table 28)

Approximately \$10.7 million in child care tax credits were claimed by nearly 155,000 taxpayers. For 1985, the credit is equal to 10 percent of child and dependent care expenses with a maximum credit of \$240 for one child and \$480 for two or more children. For 1986 and thereafter, this credit will be equal to 45 percent of the federal child care credit.

Political Contribution Credit (Table 28)

Approximately 45,000 taxpayers claimed \$153,998 in credit. The credit is allowed for 5 percent of political contributions with a maximum credit of \$5 (\$10 for a joint return).

Out-of-State Credits (Table 28)

For the 1985 tax year, \$11,860,906.56 was claimed as out-of-state credits for taxes paid to other states or foreign countries. This is \$868,101 or 7.9 percent greater than the amount of out-of-state credits taken in 1984.

Nonresident/Part-year Resident Credit

Beginning in 1982, a nonresident or a part-year resident's tax is calculated as if all of his or her income is taxable in Iowa. Then, these individuals receive a credit which is based on the percentage of their non-Iowa income to their total income.

For 1985, nonresident and part-year resident credits amounted to \$95,589,333, which is an increase of \$12.4 million or 14.9 percent from 1984. These individuals reported adjusted gross income of \$2.5 billion for 1985 while the computed tax on that income was \$126.2 million. However, the actual amount of net tax liability owed to Iowa by these taxpayers was \$27.2 million after the deduction of the nonresident and part-year resident credits and other credits.

D. LUMP SUM AND MINIMUM TAXES

Iowa imposes two taxes patterned after federal taxes already in existence. The first of these taxes is the lump sum tax which is imposed at the rate of 25 percent of the federal tax on lump sum distributions. Also, Iowa imposes a minimum tax on certain tax preference items by certain taxpayers. The tax is computed at nine percent of Iowa alternative taxable income.

Lump Sum Tax

A lump sum distribution is the receipt in one year of payments from a retirement pension or profit sharing fund. An individual may elect one of three alternatives for federal tax purposes. In 1985, \$3,434,730 was reported by 8,263 individuals in lump sum tax. This is an increase of \$1,232,000 or 55.95 percent. This increase was the result of an additional 107 individuals reporting lump sum tax as well as an increase in the average payment remitted on 1985 returns.

Minimum Tax

The Iowa minimum tax is imposed on certain sources of income that are not subject to the regular income tax. Examples include depreciation, depletion allowances, intangible drilling costs, capital gains or certain itemized deductions.

Beginning in 1985, the Iowa minimum tax was revised to be computed at nine percent of Iowa alternative taxable income. Alternative taxable income is calculated by adding certain preference items to the taxpayers' regular taxable income less an exemption amount. (The exemption amounts are \$35,000 for a married couple filing a joint return, \$26,000 for a single filer or a head of household or \$17,500 for a married taxpayer filing a separate return.)

The amount of the Iowa minimum tax paid is the computed minimum tax in excess of the taxpayer's regular tax liability. For 1985, 3,047 taxpayers reported minimum tax liabilities of \$6,787,572.

INCIDENCE BY ADJUSTED GROSS INCOME BRACKETS
TAX YEARS 1984 AND 1985

A traditional measurement of a state's income tax structure is the incidence of the tax on residents in that state. This measurement reflects the percentage that net tax liability represents of the net income (AGI) reported on these returns. As the result of legislative changes affecting tax year 1982 and tax years thereafter, the completion of such an analysis on total returns does not reflect the true incidence of the Iowa tax on Iowans. Rather the data is distorted by the inclusion of income from non-Iowa sources of nonresidents and part-year residents. While the income reflects the total income, the tax paid is accurate and reflects the true liability after the deduction of the nonresident/part-year resident credit.

The impact of these provisions is to produce an incidence which is significantly less than that what is believed to be the true incidence of the tax on Iowans. While this reduction in incidence affects the incidence at all income levels, the most significant abnormalities occur at the middle and upper income levels.

The table below compares the "tax incidence" by income brackets for 1984 and 1985 returns. This data is for information purposes only and should not be interpreted as a true measurement of the incidence of the Iowa tax structure. Additional clarification of the subject may be obtained by contacting the Iowa Department of Revenue.

Table H

Adjusted Gross Income Brackets	1985			1984	
	Adjusted Gross Income	Tax Paid	Incidence ¹	Tax Paid	Incidence ¹
\$ 0 - \$ 5,000	\$ 925,010,245	3,098,735.86	0.33%	\$ 3,249,816.38	0.34%
\$ 5,000 - \$10,000	2,441,385,133	37,609,044.48	1.54%	38,262,208.23	1.54%
\$10,000 - \$14,000	2,514,738,487	60,493,846.26	2.41%	61,815,718.29	2.42%
\$14,000 - \$20,000	4,175,556,683	127,468,602.06	3.05%	128,241,562.18	3.07%
\$20,000 - \$25,000	3,226,389,931	111,791,679.86	3.46%	110,550,619.43	3.47%
\$25,000 - \$30,000	2,644,697,393	99,478,879.33	3.76%	97,099,438.29	3.77%
\$30,000 - \$40,000	3,226,518,490	131,215,288.26	4.07%	125,332,703.96	4.08%
\$40,000 - \$50,000	1,476,510,100	63,388,419.62	4.29%	59,793,684.27	4.34%
\$50,000 and over	4,002,490,858	165,582,005.75	4.14%	154,249,100.97	4.18%
Total	<u>\$24,633,297,320</u>	<u>800,126,501.48</u>	3.25%	<u>\$778,594,852.00</u>	3.24%

¹ Percentage of income paid in state income taxes.

METHODS OF PAYMENT
(Table 11)

Total tax paid as presented in the report represents the total tax received from withholding, estimated payments, and additional payments, plus any motor fuel credits and less refunds paid to taxpayers.

- ° Withholding of income taxes from wages and salaries is required of all employers making a payment of wages and salaries in Iowa to either resident or nonresident employees.
- ° Estimated payments are required to be filed during the year by any individual who can reasonably expect to incur \$50 or more of tax liability on income not subject to withholding. Estimated payments are primarily paid by the self-employed and those with incomes from sources other than wages and salaries.
- ° Additional payments are those payments made to satisfy any remaining tax liability which is due at the time the return is filed.
- ° The motor fuel tax credit shown represents the credits allowed for any motor fuel tax paid on fuel used for nonhighway purposes.
- ° Overpayments - The amount shown represents the amount by which payments exceed the amount of the tax liability. The amount of overpayment may be refunded, credited to subsequent years' estimated tax payment, or offset against other liabilities owed to the State.

Various sources of funds serving as payment of taxes due and refunds paid are shown in the following table. As shown, withholding from employees paychecks composed the largest part of income tax revenue, with over 85 percent of all net tax liability.

Table 1

METHOD OF PAYMENT
TAX YEAR 1985

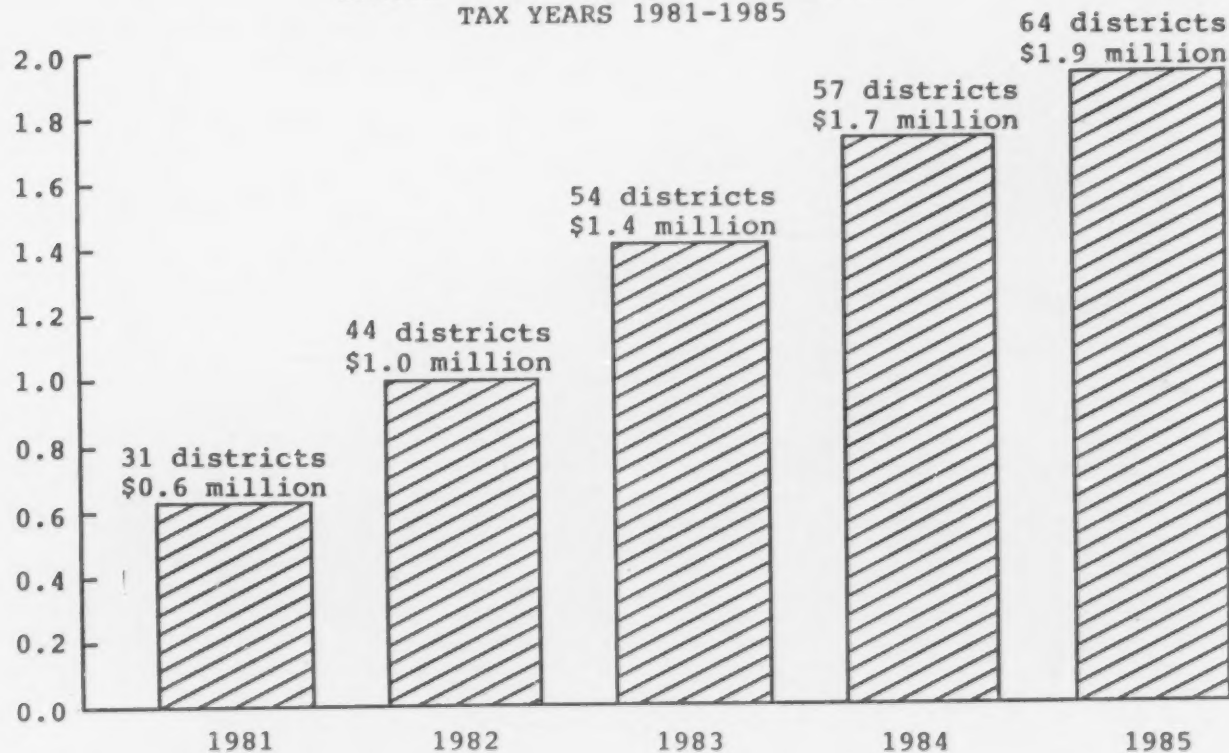
<u>Method</u>	<u>Amount</u>	<u>Percent of Tax Liability</u>
Withholding	\$686,016,327.45	85.74%
Estimated Payments	155,679,127.14	19.46%
Additional Payments	137,493,386.62	17.18%
Motor Fuel Credits	<u>6,811,016.36</u>	<u>0.85%</u>
Sub-Total	\$985,999,857.57	123.23%
Overpayments	<u>185,873,356.09</u>	<u>23.23%</u>
Net Tax Liability	<u>\$800,126,501.48</u>	<u>100.00%</u>

SCHOOL DISTRICT INCOME SURTAX

Upon voter approval, all public school districts in the state have the option of imposing a local school district income surtax. The school district income surtax is part of the enrichment program by which school boards may raise an additional ten percent of the state cost per pupil. For tax year 1985, the income surtax could not exceed 20 percent of Iowa state income tax liability and could only be imposed in combination with an additional property tax not to exceed \$1.08 per \$1,000 of assessed value.

For tax year 1985, sixty-four school districts imposed a surtax with the percentage and amount of surtax as shown in Table 32 of the Appendix. This program is one which has rapidly expanded during the past five years. In that time, participation has grown from 31 to 64 school districts and surtax revenue has grown from \$622,000 to \$1,922,000.

TABLE J
SCHOOL DISTRICT SURTAX COLLECTED
TAX YEARS 1981-1985



FISH AND GAME PROTECTION FUND

Iowa taxpayers are given the opportunity to contribute to a Fish and Wildlife Protection Fund administered by the Iowa Conservation Commission. Money from this fund is used for such programs as providing habitat, restoring declining species, public education and research. At least 50 percent of the money derived from contributions must be used to preserve, protect, perpetuate, and enhance nongame wildlife. Prior to 1984, only persons receiving a refund were eligible to contribute to the checkoff, with their refund reduced by the amount of contribution. However, beginning in 1984, individuals who have a tax liability may contribute to the fund in addition to their regular tax liability.

For 1985, \$171,422 was identified as having been contributed from 37,006 participants. This is an average contribution of \$4.63 per person. This compares to an average contribution of \$4.78 in 1984 when 38,668 individuals contributed \$184,793. The total amount of contributions is somewhat greater than the amount certified since adjustments to the checkoff which are made after initial processing of the returns are not reflected in the statistical record. The table below shows the amount that was contributed according to filing status.

Table K

1985 Iowa Fish and Game Protection Fund Total Returns By Filing Status

Filing Status	No. of Returns	---- Participants ----		Amount of Contributions
		Number	Participa- tion Rate	
Single, Head of Household and Qualifying Widow(er)	502,825	12,871	2.56%	\$ 57,379
Married filing Joint	258,261	6,542	2.53%	\$ 37,275
Married filing Separate	<u>801,795</u>	<u>17,593</u>	2.19%	<u>\$ 76,768</u>
Totals	<u>1,562,881</u>	<u>37,006</u>	2.37%	<u>\$171,422</u>

INCOME TAX POLITICAL CHECKOFF

For 1985, Iowa's income tax structure provided individuals with two methods of contributing to the political process. The major difference is that under one program, the taxpayer is designating one dollar of his or her state tax liability. Under the second program, the taxpayer is contributing his or her own money.

"Regular Checkoff" - Individuals are allowed to designate one dollar of state funds to be given to qualifying political parties or a taxpayer may choose to give one dollar to the Iowa Election Campaign Fund to be divided evenly among eligible parties. Use of the checkoff has no effect on an individual's income tax liability, resulting in neither a decrease in refund, nor an increase in the amount of remittance required. Usage of the checkoff is limited to those taxpayers with at least one dollar of tax liability per taxpayer. Married persons may use the checkoff regardless of whether filing joint or separate returns as long as they have the minimum tax liability.

For tax year 1985 returns filed in calendar year 1986, 162,108 filers used the checkoff for a participation rate of 11.33 percent. This compares to a rate of 11.66 percent for tax year 1984 returns filed in calendar year 1985 when 167,795 taxpayers contributed. The amounts that were contributed by filing status are presented in the table below. More detailed use of the checkoff is shown on tables 30 and 31 of the Statistical Appendix.

"Additional Checkoff" - Beginning in 1983, taxpayers who contribute to the Iowa Election Campaign fund through the political checkoff are allowed to contribute an additional amount above their tax liability to the fund. Additional contributions are limited to two dollars per spouse, and will reduce a taxpayer's refund or add to the amount due on the return. In 1985, approximately 6,000 filers who participated in the regular political checkoff also contributed \$8,293 in additional contributions to the Iowa Election Campaign Fund.

Effective for tax year 1986 and thereafter, the regular checkoff contribution amount is increased from \$1.00 to \$1.50 per filer. Also, the additional checkoff is repealed beginning in 1986.

Table L

REGULAR INCOME TAX CHECKOFF BY FILING STATUS

<u>Filing Status</u>	<u>No. of Filers</u>	<u>Eligibles</u>		<u>Participants</u>		<u>Political</u>			<u>Participation Rate</u>
		<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Democrats</u>	<u>Republicans</u>	<u>Split</u>	
Single	502,825	363,954	25.44%	41,232	25.43%	16,648	11,238	13,346	11.33%
Married Joint	516,522	369,492	25.82%	48,167	29.71%	18,005	16,321	13,841	13.04%
Married Separate	801,795	697,310	48.74%	72,709	44.86%	27,881	23,946	20,882	10.43%
Totals	<u>1,821,142</u>	<u>1,430,756</u>	<u>100.00%</u>	<u>162,108</u>	<u>100.00%</u>	<u>62,534</u>	<u>51,505</u>	<u>48,069</u>	11.33%

STATISTICAL APPENDIX
GLOSSARY

Pay Returns - returns with tax greater than zero.

No Pay Returns - returns in which tax is zero.

Filing Status

Single - includes filing status 1 (single), 5 (unmarried head of household), and 6 (surviving spouse).

Married Joint - filing status 2 (one return filed by the married couple).

Married Separate - filing status 3 & 4 (married couple filing separately, either on a combined return or on separate returns). Returns are considered separately if filed on the same return form.

Adjusted Gross Income - from line 26 of Iowa 1040 or line 4 of 1040A.

Net Taxable Income - from line 50 Iowa 1040 or line 10 Iowa 1040A.

Additional Payments - money submitted with extensions or tax return.

Federal Tax

Payments - total amount of federal income tax paid during the tax year.

Refunds - total amount of federal income tax refunds received during the year.

Deduction - net amount of payments and refunds.

TABLE 1

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL ADJUSTED GROSS INCOME	PAY AND NO-PAY RETURNS NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DFP. CREDITS	TAX PAID
\$ 1 - \$ 2,999	170,140	\$ 300,013,563	\$ 241,947,181	215,585	22,650	\$ 162,047.33
\$ 3,000 - \$ 3,999	77,839	\$ 272,487,924	\$ 211,515,333	105,656	12,926	\$ 811,767.31
\$ 4,000 - \$ 4,999	78,336	\$ 352,508,758	\$ 269,275,670	112,030	16,598	\$ 1,774,011.09
\$ 5,000 - \$ 5,999	73,931	\$ 406,144,453	\$ 292,818,714	106,388	18,403	\$ 3,669,842.28
\$ 6,000 - \$ 6,999	69,064	\$ 448,451,367	\$ 321,661,808	99,976	19,676	\$ 6,096,949.59
\$ 7,000 - \$ 7,999	65,122	\$ 488,164,381	\$ 351,409,061	93,573	20,264	\$ 7,381,509.92
\$ 8,000 - \$ 8,999	62,416	\$ 530,310,510	\$ 383,358,648	88,010	21,184	\$ 9,222,109.55
\$ 9,000 - \$ 9,999	59,855	\$ 568,314,422	\$ 413,493,870	83,097	22,017	\$ 11,038,633.14
\$ 10,000 - \$ 11,999	110,198	\$ 1,210,177,579	\$ 885,956,441	150,343	46,542	\$ 26,936,580.99
\$ 12,000 - \$ 13,999	100,515	\$ 1,304,560,908	\$ 960,915,463	135,040	49,951	\$ 33,557,265.27
\$ 14,000 - \$ 15,999	90,573	\$ 1,356,757,989	\$ 1,000,558,593	120,328	51,988	\$ 38,699,159.14
\$ 16,000 - \$ 17,999	82,584	\$ 1,402,618,701	\$ 1,032,726,307	109,032	54,634	\$ 42,999,266.85
\$ 18,000 - \$ 19,999	74,641	\$ 1,416,179,993	\$ 1,037,611,993	98,381	55,266	\$ 45,770,176.07
\$ 20,000 - \$ 21,999	64,831	\$ 1,359,927,650	\$ 989,000,782	86,118	52,062	\$ 45,837,078.79
\$ 22,000 - \$ 24,999	79,638	\$ 1,866,462,281	\$ 1,347,739,255	106,211	71,429	\$ 65,954,601.07
\$ 25,000 - \$ 29,999	96,817	\$ 2,644,697,393	\$ 1,891,199,613	131,366	96,988	\$ 99,478,879.33
\$ 30,000 - \$ 34,999	59,795	\$ 1,931,219,229	\$ 1,365,265,327	83,556	66,459	\$ 77,426,427.15
\$ 35,000 - \$ 39,999	34,748	\$ 1,295,299,261	\$ 901,421,210	50,714	40,416	\$ 53,788,861.11
\$ 40,000 - \$ 49,999	33,381	\$ 1,476,510,100	\$ 1,004,311,802	50,869	38,234	\$ 63,388,419.62
\$ 50,000 - \$ 74,999	24,329	\$ 1,442,517,727	\$ 940,993,818	38,930	27,573	\$ 64,756,410.37
\$ 75,000 - \$ 99,999	6,598	\$ 564,180,678	\$ 346,831,146	10,775	7,657	\$ 26,634,995.34
\$100,000 AND OVER	7,963	\$ 1,995,792,453	\$ 1,109,795,710	12,994	9,060	\$ 74,190,600.04
NO AGI	39,567	\$ 0	\$ 1,012,301	76,055	35,703	\$ 350,910.13
TOTALS	1,562,881	\$ 24,633,297,320	\$ 17,300,820,046	2,165,027	857,680	\$ 800,126,501.48

TABLE 2

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	TOTAL PAY RETURNS NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
\$ 1 - \$ 2,999	10,119	\$ 26,500,668	\$ 24,230,287	10,289	276	\$ 162,047.33
\$ 3,000 - \$ 3,999	41,731	\$ 146,906,090	\$ 120,587,306	45,321	2,393	\$ 811,767.31
\$ 4,000 - \$ 4,999	46,319	\$ 208,519,502	\$ 165,919,472	54,983	5,904	\$ 1,774,011.09
\$ 5,000 - \$ 5,999	64,000	\$ 351,826,561	\$ 273,782,277	86,094	13,266	\$ 3,869,842.28
\$ 6,000 - \$ 6,999	62,041	\$ 403,042,190	\$ 307,812,519	84,824	15,718	\$ 6,096,949.59
\$ 7,000 - \$ 7,999	60,242	\$ 451,669,464	\$ 340,897,994	83,116	17,266	\$ 7,381,509.92
\$ 8,000 - \$ 8,999	58,913	\$ 500,617,020	\$ 375,505,434	80,654	19,049	\$ 9,222,109.55
\$ 9,000 - \$ 9,999	57,221	\$ 543,346,442	\$ 407,283,251	77,664	20,369	\$ 11,038,633.14
\$ 10,000 - \$ 11,999	106,469	\$ 1,169,471,301	\$ 876,534,295	142,976	44,292	\$ 26,936,580.99
\$ 12,000 - \$ 13,999	98,053	\$ 1,272,703,441	\$ 953,590,436	130,243	48,639	\$ 33,557,265.27
\$ 14,000 - \$ 15,999	88,894	\$ 1,331,664,272	\$ 994,031,763	117,132	51,122	\$ 38,699,159.14
\$ 16,000 - \$ 17,999	81,394	\$ 1,382,426,105	\$ 1,026,879,400	106,796	54,033	\$ 42,999,266.85
\$ 18,000 - \$ 19,999	73,794	\$ 1,400,142,867	\$ 1,032,487,293	96,825	54,837	\$ 45,770,176.07
\$ 20,000 - \$ 21,999	64,198	\$ 1,346,653,547	\$ 984,761,033	84,997	51,724	\$ 45,837,078.79
\$ 22,000 - \$ 24,999	79,047	\$ 1,852,646,365	\$ 1,342,647,480	105,189	71,079	\$ 65,954,601.07
\$ 25,000 - \$ 29,999	96,157	\$ 2,626,652,173	\$ 1,884,321,703	130,204	96,529	\$ 99,478,879.33
\$ 30,000 - \$ 34,999	59,365	\$ 1,917,312,919	\$ 1,359,473,766	82,824	66,117	\$ 77,426,427.15
\$ 35,000 - \$ 39,999	34,468	\$ 1,284,820,382	\$ 897,305,848	50,224	40,193	\$ 53,788,861.11
\$ 40,000 - \$ 49,999	33,008	\$ 1,459,961,565	\$ 997,984,348	50,163	37,961	\$ 63,388,419.62
\$ 50,000 - \$ 74,999	23,955	\$ 1,419,708,072	\$ 931,401,878	38,225	27,254	\$ 64,756,410.37
\$ 75,000 - \$ 99,999	6,454	\$ 551,864,186	\$ 343,179,219	10,504	7,499	\$ 26,634,995.34
\$100,000 AND OVER	7,605	\$ 1,856,546,877	\$ 1,064,877,063	12,301	8,730	\$ 74,190,600.04
NO AGI	188	\$ 0	\$ 605,957	366	124	\$ 350,910.13
TOTALS	1,253,635	\$ 23,505,002,009	\$ 16,706,100,022	1,681,918	754,374	\$ 800,126,501.48

TABLE 3

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL NO-PAY RETURNS		NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
		ADJUSTED GROSS INCOME	NET TAXABLE INCOME			
\$ 1 - \$ 2,999	160,021	\$ 273,512,895	\$ 217,716,894	205,296	22,374	\$.00
\$ 3,000 - \$ 3,999	36,108	\$ 125,581,834	\$ 90,928,027	60,335	10,533	\$.00
\$ 4,000 - \$ 4,999	32,017	\$ 143,989,256	\$ 103,356,198	57,047	10,694	\$.00
\$ 5,000 - \$ 5,999	9,931	\$ 54,317,892	\$ 19,036,437	20,294	5,137	\$.00
\$ 6,000 - \$ 6,999	7,023	\$ 45,409,177	\$ 13,849,289	15,152	3,958	\$.00
\$ 7,000 - \$ 7,999	4,880	\$ 36,494,917	\$ 10,511,067	10,457	2,998	\$.00
\$ 8,000 - \$ 8,999	3,503	\$ 29,693,490	\$ 7,853,214	7,356	2,135	\$.00
\$ 9,000 - \$ 9,999	2,634	\$ 24,967,980	\$ 6,210,619	5,433	1,648	\$.00
\$ 10,000 - \$ 11,999	3,729	\$ 40,706,278	\$ 9,422,146	7,367	2,250	\$.00
\$ 12,000 - \$ 13,999	2,462	\$ 31,857,467	\$ 7,325,027	4,797	1,312	\$.00
\$ 14,000 - \$ 15,999	1,679	\$ 25,093,717	\$ 6,526,830	3,196	866	\$.00
\$ 16,000 - \$ 17,999	1,190	\$ 20,192,596	\$ 5,846,907	2,236	601	\$.00
\$ 18,000 - \$ 19,999	847	\$ 16,037,126	\$ 5,124,700	1,552	429	\$.00
\$ 20,000 - \$ 21,999	633	\$ 13,274,103	\$ 4,239,749	1,121	338	\$.00
\$ 22,000 - \$ 24,999	591	\$ 13,815,916	\$ 5,091,775	1,022	350	\$.00
\$ 25,000 - \$ 29,999	660	\$ 18,045,220	\$ 6,877,910	1,162	459	\$.00
\$ 30,000 - \$ 34,999	430	\$ 13,906,310	\$ 5,791,561	732	342	\$.00
\$ 35,000 - \$ 39,999	280	\$ 10,478,879	\$ 4,115,362	490	223	\$.00
\$ 40,000 - \$ 49,999	373	\$ 16,548,535	\$ 6,327,454	706	273	\$.00
\$ 50,000 - \$ 74,999	374	\$ 22,809,655	\$ 9,591,940	705	319	\$.00
\$ 75,000 - \$ 99,999	144	\$ 12,316,492	\$ 3,651,927	271	158	\$.00
\$100,000 AND OVER	358	\$ 139,245,576	\$ 44,918,647	693	330	\$.00
NO AGI	39,379	\$ 0	\$ 406,344	75,689	35,579	\$.00
TOTALS	309,246	\$ 1,128,295,311	\$ 594,720,024	483,109	103,306	\$.00

TABLE 4

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL ADJUSTED GROSS INCOME	SINGLE PAY RETURNS NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
\$ 1 - \$ 2,999	936	\$ 2,436,235	\$ 2,156,997	966	20	\$ 23,068.94
\$ 3,000 - \$ 3,999	17,657	\$ 61,692,829	\$ 50,562,805	18,097	211	\$ 351,078.52
\$ 4,000 - \$ 4,999	15,261	\$ 68,422,505	\$ 55,278,051	16,558	609	\$ 647,284.61
\$ 5,000 - \$ 5,999	26,485	\$ 145,437,786	\$ 114,613,420	33,982	2,880	\$ 1,696,825.10
\$ 6,000 - \$ 6,999	24,018	\$ 155,938,582	\$ 120,500,872	31,708	2,927	\$ 2,321,336.95
\$ 7,000 - \$ 7,999	22,626	\$ 169,604,211	\$ 129,347,051	30,178	3,356	\$ 2,910,610.18
\$ 8,000 - \$ 8,999	21,895	\$ 186,086,752	\$ 141,116,155	29,078	3,392	\$ 3,556,737.58
\$ 9,000 - \$ 9,999	20,760	\$ 197,068,306	\$ 149,473,350	27,311	3,410	\$ 4,175,403.20
\$ 10,000 - \$ 11,999	36,067	\$ 395,737,172	\$ 301,149,309	47,912	7,191	\$ 9,507,236.09
\$ 12,000 - \$ 13,999	31,739	\$ 411,915,781	\$ 314,381,911	42,365	7,414	\$ 11,360,809.73
\$ 14,000 - \$ 15,999	27,375	\$ 409,878,365	\$ 311,424,118	36,379	7,086	\$ 12,455,524.42
\$ 16,000 - \$ 17,999	22,947	\$ 389,463,749	\$ 293,934,804	30,550	6,437	\$ 12,560,160.57
\$ 18,000 - \$ 19,999	19,378	\$ 367,466,558	\$ 274,195,233	25,799	5,832	\$ 12,392,368.33
\$ 20,000 - \$ 21,999	15,931	\$ 333,963,864	\$ 246,547,731	21,134	4,960	\$ 11,674,585.31
\$ 22,000 - \$ 24,999	17,567	\$ 411,332,020	\$ 299,925,016	23,305	6,072	\$ 14,912,528.87
\$ 25,000 - \$ 29,999	18,810	\$ 512,638,381	\$ 366,772,526	25,309	7,019	\$ 19,464,513.83
\$ 30,000 - \$ 34,999	10,288	\$ 331,691,140	\$ 233,335,924	14,503	4,045	\$ 13,274,637.22
\$ 35,000 - \$ 39,999	5,279	\$ 196,696,906	\$ 136,148,906	7,777	1,987	\$ 8,125,507.89
\$ 40,000 - \$ 49,999	4,810	\$ 212,066,730	\$ 143,184,323	7,390	1,590	\$ 9,075,908.32
\$ 50,000 - \$ 74,999	3,230	\$ 190,988,310	\$ 124,479,501	5,218	922	\$ 8,833,368.32
\$ 75,000 - \$ 99,999	794	\$ 67,556,680	\$ 42,567,170	1,319	255	\$ 3,464,737.38
\$100,000 AND OVER	905	\$ 262,297,908	\$ 149,416,337	1,463	293	\$ 8,898,586.00
NO AGI	28	\$ 0	\$ 27,168	37	4	\$ 42,387.61
TOTALS	364,786	\$ 5,480,380,777	\$ 4,000,538,678	478,338	77,912	\$ 171,725,204.97

TABLE 5

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL SINGLE NO-PAY RETURNS ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
\$ 1 - \$ 2,999	80,645	\$ 139,767,324	\$ 115,694,312	91,783	6,750	\$.00
\$ 3,000 - \$ 3,999	16,390	\$ 57,388,868	\$ 45,786,594	22,341	2,852	\$.00
\$ 4,000 - \$ 4,999	17,437	\$ 78,615,373	\$ 61,909,780	25,258	2,782	\$.00
\$ 5,000 - \$ 5,999	2,952	\$ 16,136,452	\$ 4,931,040	5,393	924	\$.00
\$ 6,000 - \$ 6,999	2,111	\$ 13,655,951	\$ 3,384,359	3,911	718	\$.00
\$ 7,000 - \$ 7,999	1,505	\$ 11,270,073	\$ 2,610,761	2,772	546	\$.00
\$ 8,000 - \$ 8,999	1,149	\$ 9,745,153	\$ 2,050,290	2,160	420	\$.00
\$ 9,000 - \$ 9,999	881	\$ 8,359,973	\$ 1,518,012	1,649	262	\$.00
\$ 10,000 - \$ 11,999	1,416	\$ 15,449,895	\$ 2,212,261	2,652	392	\$.00
\$ 12,000 - \$ 13,999	987	\$ 12,171,970	\$ 1,530,067	1,875	173	\$.00
\$ 14,000 - \$ 15,999	662	\$ 9,892,248	\$ 1,418,687	1,242	115	\$.00
\$ 16,000 - \$ 17,999	442	\$ 7,475,649	\$ 1,050,627	842	86	\$.00
\$ 18,000 - \$ 19,999	279	\$ 5,270,589	\$ 1,097,592	496	75	\$.00
\$ 20,000 - \$ 21,999	185	\$ 3,880,879	\$ 672,156	340	49	\$.00
\$ 22,000 - \$ 24,999	116	\$ 2,702,298	\$ 485,582	200	19	\$.00
\$ 25,000 - \$ 29,999	122	\$ 3,343,561	\$ 818,584	203	24	\$.00
\$ 30,000 - \$ 34,999	69	\$ 2,220,742	\$ 353,740	116	20	\$.00
\$ 35,000 - \$ 39,999	50	\$ 1,867,361	\$ 348,702	89	20	\$.00
\$ 40,000 - \$ 49,999	66	\$ 2,929,107	\$ 641,108	114	8	\$.00
\$ 50,000 - \$ 74,999	50	\$ 2,980,190	\$ 573,645	79	14	\$.00
\$ 75,000 - \$ 99,999	16	\$ 1,387,613	\$ 185,360	23	2	\$.00
\$100,000 AND OVER	47	\$ 16,773,227	\$ 5,299,711	70	12	\$.00
NO AGI	10,462	\$ 0	\$ 93,703	13,264	1,657	\$.00
TOTALS	138,039	\$ 423,885,096	\$ 254,666,673	176,872	17,920	\$.00

TABLE 6

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL MARRIED JOINT PAY RETURNS ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
\$ 1 - \$ 2,999	53	\$ 76,351	\$ 51,723	123	32	\$ 30,554.91
\$ 3,000 - \$ 3,999	177	\$ 645,231	\$ 559,658	375	61	\$ 10,444.31
\$ 4,000 - \$ 4,999	493	\$ 2,252,515	\$ 1,891,987	1,120	316	\$ 26,511.91
\$ 5,000 - \$ 5,999	4,246	\$ 23,414,385	\$ 19,284,748	10,559	3,566	\$ 188,018.73
\$ 6,000 - \$ 6,999	4,775	\$ 31,086,029	\$ 24,703,465	11,718	4,163	\$ 797,823.76
\$ 7,000 - \$ 7,999	5,303	\$ 39,835,492	\$ 30,513,995	13,173	4,550	\$ 532,070.44
\$ 8,000 - \$ 8,999	5,630	\$ 47,859,263	\$ 35,747,025	13,658	5,163	\$ 756,121.82
\$ 9,000 - \$ 9,999	5,897	\$ 56,020,451	\$ 41,459,947	13,949	5,896	\$ 983,904.53
\$ 10,000 - \$ 11,999	11,694	\$ 128,531,256	\$ 93,693,255	27,000	12,637	\$ 2,576,435.51
\$ 12,000 - \$ 13,999	11,693	\$ 151,997,806	\$ 110,404,143	26,295	13,860	\$ 3,546,913.61
\$ 14,000 - \$ 15,999	11,634	\$ 174,464,255	\$ 126,457,966	25,737	14,724	\$ 4,566,305.85
\$ 16,000 - \$ 17,999	11,729	\$ 199,470,112	\$ 145,085,475	25,425	15,663	\$ 5,733,236.13
\$ 18,000 - \$ 19,999	11,662	\$ 221,446,638	\$ 161,197,885	24,893	16,175	\$ 6,810,842.64
\$ 20,000 - \$ 21,999	11,366	\$ 238,576,890	\$ 173,373,868	24,095	16,219	\$ 7,708,332.03
\$ 22,000 - \$ 24,999	15,486	\$ 363,390,256	\$ 263,166,667	32,511	22,958	\$ 12,423,480.17
\$ 25,000 - \$ 29,999	21,876	\$ 599,592,589	\$ 434,414,252	45,494	32,969	\$ 22,132,127.08
\$ 30,000 - \$ 34,999	15,737	\$ 509,426,294	\$ 365,273,349	32,488	24,951	\$ 20,119,319.65
\$ 35,000 - \$ 39,999	10,737	\$ 400,779,894	\$ 282,379,987	22,295	17,392	\$ 16,125,913.80
\$ 40,000 - \$ 49,999	11,539	\$ 510,993,549	\$ 351,855,383	24,254	18,057	\$ 20,760,415.49
\$ 50,000 - \$ 74,999	8,936	\$ 529,149,562	\$ 346,379,115	19,368	13,675	\$ 21,046,130.14
\$ 75,000 - \$ 99,999	2,372	\$ 202,778,443	\$ 124,015,299	5,283	3,667	\$ 7,924,816.04
\$100,000 AND OVER	2,673	\$ 676,196,834	\$ 385,190,179	6,004	4,043	\$ 19,254,130.82
NO AGI	122	\$ 0	\$ 379,324	291	108	\$ 293,049.75
TOTALS	185,830	\$ 5,107,984,095	\$ 3,517,478,695	406,108	250,845	\$ 174,346,899.12

TABLE 7

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL MARRIED JOINT NO-PAY RETURNS ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
\$ 1 - \$ 2,999	14,363	\$ 23,755,496	\$ 19,055,978	36,711	12,064	\$.00
\$ 3,000 - \$ 3,999	6,909	\$ 24,267,636	\$ 18,827,916	18,217	5,494	\$.00
\$ 4,000 - \$ 4,999	7,989	\$ 36,113,193	\$ 27,321,641	21,525	6,059	\$.00
\$ 5,000 - \$ 5,999	3,461	\$ 19,023,720	\$ 6,129,876	9,764	2,785	\$.00
\$ 6,000 - \$ 6,999	2,971	\$ 19,231,497	\$ 5,739,466	8,537	2,311	\$.00
\$ 7,000 - \$ 7,999	2,128	\$ 15,910,068	\$ 4,351,998	6,045	1,714	\$.00
\$ 8,000 - \$ 8,999	1,478	\$ 12,519,635	\$ 2,863,251	4,078	1,256	\$.00
\$ 9,000 - \$ 9,999	1,067	\$ 10,101,527	\$ 2,084,444	2,943	967	\$.00
\$ 10,000 - \$ 11,999	1,322	\$ 14,442,955	\$ 2,416,489	3,523	1,357	\$.00
\$ 12,000 - \$ 13,999	809	\$ 10,468,521	\$ 1,659,970	2,147	836	\$.00
\$ 14,000 - \$ 15,999	515	\$ 7,696,243	\$ 1,199,115	1,380	508	\$.00
\$ 16,000 - \$ 17,999	373	\$ 6,334,106	\$ 1,104,753	975	347	\$.00
\$ 18,000 - \$ 19,999	256	\$ 4,858,152	\$ 793,740	696	189	\$.00
\$ 20,000 - \$ 21,999	192	\$ 4,033,088	\$ 663,504	501	188	\$.00
\$ 22,000 - \$ 24,999	214	\$ 5,017,458	\$ 1,205,435	531	223	\$.00
\$ 25,000 - \$ 29,999	273	\$ 7,479,725	\$ 2,075,581	669	311	\$.00
\$ 30,000 - \$ 34,999	188	\$ 6,091,004	\$ 2,016,825	432	248	\$.00
\$ 35,000 - \$ 39,999	125	\$ 4,689,916	\$ 1,757,627	281	149	\$.00
\$ 40,000 - \$ 49,999	198	\$ 8,761,500	\$ 3,245,006	458	224	\$.00
\$ 50,000 - \$ 74,999	220	\$ 13,413,672	\$ 5,329,456	510	243	\$.00
\$ 75,000 - \$ 99,999	95	\$ 8,109,357	\$ 2,117,403	212	136	\$.00
\$100,000 AND OVER	225	\$ 102,476,570	\$ 29,591,838	519	262	\$.00
NO AGI	27,060	\$ 0	\$ 163,475	60,336	33,216	\$.00
TOTALS	72,431	\$ 364,795,039	\$ 141,714,787	180,990	71,087	\$.00

TABLE 8

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL MARRIED SEPARATE PAY RETURNS ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
\$ 1 - \$ 2,999	9,130	\$ 23,988,082	\$ 22,021,567	9,200	224	\$ 108,423.48
\$ 3,000 - \$ 3,999	23,897	\$ 84,568,030	\$ 69,464,843	26,849	2,121	\$ 450,244.48
\$ 4,000 - \$ 4,999	30,565	\$ 137,844,482	\$ 108,749,434	37,305	4,979	\$ 1,100,214.57
\$ 5,000 - \$ 5,999	33,269	\$ 182,974,390	\$ 139,884,109	41,553	6,820	\$ 1,984,998.45
\$ 6,000 - \$ 6,999	33,248	\$ 216,017,572	\$ 162,608,182	41,398	8,628	\$ 2,977,788.88
\$ 7,000 - \$ 7,999	32,313	\$ 242,229,761	\$ 181,036,948	39,765	9,360	\$ 3,938,829.30
\$ 8,000 - \$ 8,999	31,388	\$ 266,671,005	\$ 198,642,254	37,918	10,494	\$ 4,909,250.15
\$ 9,000 - \$ 9,999	30,564	\$ 290,257,685	\$ 216,349,954	36,404	11,063	\$ 5,879,325.41
\$ 10,000 - \$ 11,999	58,708	\$ 355,202,873	\$ 481,691,731	68,064	24,464	\$ 14,852,909.39
\$ 12,000 - \$ 13,999	54,621	\$ 708,789,854	\$ 528,804,382	61,583	27,365	\$ 18,649,541.93
\$ 14,000 - \$ 15,999	49,885	\$ 747,321,652	\$ 556,149,679	55,016	29,312	\$ 21,677,328.87
\$ 16,000 - \$ 17,999	46,718	\$ 793,492,244	\$ 587,859,121	50,821	31,933	\$ 24,705,870.15
\$ 18,000 - \$ 19,999	42,754	\$ 811,229,671	\$ 597,094,175	46,137	32,830	\$ 26,556,965.10
\$ 20,000 - \$ 21,999	36,901	\$ 774,112,793	\$ 564,839,434	39,768	30,545	\$ 26,454,161.45
\$ 22,000 - \$ 24,999	45,994	\$ 1,077,924,089	\$ 779,555,797	49,373	42,049	\$ 38,618,592.03
\$ 25,000 - \$ 29,999	55,471	\$ 1,514,421,203	\$ 1,083,134,925	59,401	56,541	\$ 57,882,238.42
\$ 30,000 - \$ 34,999	33,340	\$ 1,076,195,485	\$ 760,864,493	35,833	37,121	\$ 44,032,470.28
\$ 35,000 - \$ 39,999	18,452	\$ 687,343,582	\$ 478,776,955	20,152	20,814	\$ 29,537,439.42
\$ 40,000 - \$ 49,999	16,659	\$ 736,901,286	\$ 502,944,642	18,519	18,314	\$ 33,552,095.81
\$ 50,000 - \$ 74,999	11,789	\$ 699,570,200	\$ 460,543,262	13,639	12,657	\$ 34,876,911.91
\$ 75,000 - \$ 99,999	3,288	\$ 281,529,063	\$ 176,596,750	3,902	3,577	\$ 15,245,441.92
\$100,000 AND OVER	4,027	\$ 918,052,135	\$ 530,270,547	4,834	4,394	\$ 46,037,883.22
NO AGI	38	\$ 0	\$ 199,465	38	12	\$ 15,472.77
TOTALS	703,019	\$ 12,916,637,137	\$ 9,188,082,649	797,472	425,617	\$ 454,054,397.39

TABLE 9

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL MARRIED ADJUSTED GROSS INCOME	SEPARATE NO-PAY RETURNS NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
\$ 1 - \$ 2,999	65,013	\$ 109,990,075	\$ 82,966,604	16,802	3,560	\$.00
\$ 3,000 - \$ 3,999	12,809	\$ 43,925,330	\$ 26,313,517	19,777	2,187	\$.00
\$ 4,000 - \$ 4,999	6,591	\$ 29,260,690	\$ 14,124,777	10,264	1,853	\$.00
\$ 5,000 - \$ 5,999	3,518	\$ 19,157,720	\$ 7,975,521	5,137	1,428	\$.00
\$ 6,000 - \$ 6,999	1,941	\$ 12,521,729	\$ 4,725,464	2,704	929	\$.00
\$ 7,000 - \$ 7,999	1,247	\$ 9,314,776	\$ 3,548,308	1,640	738	\$.00
\$ 8,000 - \$ 8,999	876	\$ 7,428,702	\$ 2,939,673	1,118	459	\$.00
\$ 9,000 - \$ 9,999	686	\$ 6,506,480	\$ 2,608,163	841	419	\$.00
\$ 10,000 - \$ 11,999	991	\$ 10,813,428	\$ 4,793,396	1,192	501	\$.00
\$ 12,000 - \$ 13,999	666	\$ 8,616,976	\$ 4,134,990	775	303	\$.00
\$ 14,000 - \$ 15,999	502	\$ 7,505,226	\$ 3,909,028	574	243	\$.00
\$ 16,000 - \$ 17,999	375	\$ 6,382,841	\$ 3,691,527	419	168	\$.00
\$ 18,000 - \$ 19,999	312	\$ 5,908,385	\$ 3,233,368	360	165	\$.00
\$ 20,000 - \$ 21,999	256	\$ 5,360,136	\$ 2,904,089	280	101	\$.00
\$ 22,000 - \$ 24,999	261	\$ 6,096,160	\$ 3,400,758	291	108	\$.00
\$ 25,000 - \$ 29,999	265	\$ 7,221,934	\$ 3,983,745	290	124	\$.00
\$ 30,000 - \$ 34,999	173	\$ 5,594,564	\$ 3,420,996	184	74	\$.00
\$ 35,000 - \$ 39,999	105	\$ 3,921,602	\$ 2,009,033	120	54	\$.00
\$ 40,000 - \$ 49,999	109	\$ 4,857,928	\$ 2,441,340	134	41	\$.00
\$ 50,000 - \$ 74,999	104	\$ 6,415,193	\$ 3,688,839	116	62	\$.00
\$ 75,000 - \$ 99,999	33	\$ 2,819,522	\$ 1,349,164	36	20	\$.00
\$100,000 AND OVER	86	\$ 19,995,779	\$ 10,027,098	104	56	\$.00
NO AGI	1,857	\$ 0	\$ 149,166	2,089	706	\$.00
TOTALS	98,776	\$ 339,615,176	\$ 198,338,564	125,247	14,299	\$.00

TABLE 10

COUNTY	NO. OF RETURNS	TOTAL PAY AND NO-PAY RETURNS BY SD-COUNTY-NBR				NO. OF PERS. CREDITS	NO. OF DFP. CREDITS	TAX PAID
		ADJUSTED GROSS INCOME	NET TAXABLE INCOME					
ADAIR	4,323	\$ 47,477,964	\$ 35,322,513	6,771	2,226	\$ 1,896,130.97		
ADAMS	2,564	\$ 25,650,336	\$ 19,441,783	4,014	1,308	\$ 788,039.85		
ALLAMAKEE	7,482	\$ 83,102,476	\$ 60,697,292	10,731	4,415	\$ 2,506,435.31		
APPANOOSE	6,267	\$ 72,889,896	\$ 53,999,638	9,578	3,495	\$ 2,304,687.03		
AUDUBON	4,085	\$ 42,739,853	\$ 31,580,738	6,201	2,128	\$ 1,283,664.20		
BENTON	12,010	\$ 161,991,155	\$ 119,052,545	16,789	6,729	\$ 5,530,035.82		
BLACK HAWK	63,648	\$ 1,044,448,165	\$ 729,466,558	86,844	35,264	\$ 37,404,053.55		
BOONE	13,791	\$ 197,738,072	\$ 142,198,931	19,063	6,777	\$ 6,697,065.69		
BREMER	13,001	\$ 188,230,231	\$ 134,074,977	18,058	7,655	\$ 6,509,031.95		
BUCHANAN	10,013	\$ 129,963,186	\$ 94,347,487	14,415	6,750	\$ 4,405,297.43		
BUENA VISTA	11,137	\$ 146,073,435	\$ 105,313,831	16,026	5,818	\$ 4,858,912.79		
BUTLER	8,557	\$ 103,495,447	\$ 74,964,047	12,618	4,974	\$ 3,315,554.45		
CALHOUN	6,725	\$ 78,462,957	\$ 56,295,739	10,221	3,482	\$ 2,504,643.00		
CARROLL	12,519	\$ 165,511,845	\$ 117,653,906	17,218	7,853	\$ 5,523,417.50		
CASS	9,032	\$ 113,588,828	\$ 82,525,070	13,072	4,705	\$ 3,711,932.32		
CEDAR	9,839	\$ 137,441,877	\$ 100,853,449	13,796	5,211	\$ 4,792,231.38		
CERRO GORDO	26,985	\$ 396,473,694	\$ 281,695,534	36,704	13,146	\$ 13,613,161.56		
CHEROKEE	8,175	\$ 105,392,967	\$ 77,396,982	11,728	4,578	\$ 3,514,851.19		
CHICKASAW	7,421	\$ 89,381,149	\$ 65,014,882	10,631	4,659	\$ 2,836,860.55		
CLARKE	4,302	\$ 49,259,313	\$ 36,289,427	6,369	2,296	\$ 1,526,192.28		
CLAY	10,114	\$ 133,496,646	\$ 93,727,328	13,973	5,410	\$ 4,312,163.50		
CLAYTON	9,897	\$ 109,975,257	\$ 80,949,381	14,325	6,006	\$ 3,302,607.87		
CLINTON	27,775	\$ 421,131,746	\$ 304,336,655	38,683	15,840	\$ 15,072,869.72		
CRAWFORD	9,625	\$ 122,151,328	\$ 88,580,335	13,717	5,858	\$ 3,994,146.26		
DALLAS	16,677	\$ 254,519,223	\$ 180,471,993	22,612	9,328	\$ 8,786,025.74		
DAVIS	3,901	\$ 44,152,920	\$ 32,821,123	5,988	2,442	\$ 1,397,293.26		
DECATUR	3,893	\$ 40,499,542	\$ 30,170,370	5,782	2,217	\$ 1,190,564.79		
DELAWARE	8,903	\$ 108,822,589	\$ 79,555,623	12,624	6,198	\$ 3,634,655.00		
DES MOINES	23,547	\$ 368,348,498	\$ 264,359,204	32,496	12,499	\$ 13,204,464.45		
DICKINSON	8,652	\$ 117,393,337	\$ 82,128,709	12,406	4,088	\$ 3,907,212.76		
DUBUQUE	47,351	\$ 722,909,917	\$ 513,125,322	62,620	29,652	\$ 25,612,736.97		
EMMETT	6,413	\$ 77,901,948	\$ 55,837,684	9,124	3,614	\$ 2,417,619.10		
FAYETTE	11,610	\$ 137,140,241	\$ 100,281,985	16,812	6,915	\$ 4,384,257.83		
FLOYD	9,856	\$ 123,522,971	\$ 88,472,620	13,986	5,324	\$ 4,042,137.93		
FRANKLIN	6,447	\$ 84,859,592	\$ 61,186,376	9,493	3,379	\$ 2,897,948.00		
FRIMONT	4,286	\$ 51,835,922	\$ 37,939,536	6,412	2,280	\$ 1,576,879.40		
GRIFFIN	6,062	\$ 77,403,335	\$ 56,503,271	8,938	3,147	\$ 2,619,686.41		
GRINDY	7,278	\$ 102,522,541	\$ 73,695,044	10,418	3,770	\$ 3,627,425.66		
GUTHRIE	6,232	\$ 73,472,540	\$ 54,221,573	9,368	3,277	\$ 2,352,980.43		
HAMILTON	9,703	\$ 126,903,302	\$ 91,728,328	13,763	4,973	\$ 4,261,587.56		
HANCOCK	7,081	\$ 87,917,593	\$ 63,599,842	10,138	3,980	\$ 2,860,509.72		
HARDIN	11,678	\$ 157,658,902	\$ 112,304,656	16,842	5,877	\$ 5,268,940.85		
HARRISON	7,605	\$ 97,136,325	\$ 71,051,572	11,193	4,273	\$ 2,793,367.85		
HENRY	10,191	\$ 138,010,344	\$ 100,664,488	14,254	5,493	\$ 4,606,093.05		
HOWARD	5,523	\$ 58,342,229	\$ 42,267,676	8,354	3,256	\$ 1,676,749.94		
HUMBOLDT	6,235	\$ 81,231,906	\$ 58,439,452	9,204	3,350	\$ 2,747,993.02		
IDA	4,694	\$ 59,201,952	\$ 42,992,099	6,863	2,630	\$ 1,994,313.02		
IOWA	8,933	\$ 130,245,296	\$ 96,117,104	12,448	4,287	\$ 5,295,018.93		
JACKSON	10,687	\$ 130,099,112	\$ 95,338,283	15,298	6,670	\$ 4,296,183.30		
JASPER	19,891	\$ 298,536,238	\$ 216,949,040	27,315	10,153	\$ 10,628,322.10		
JEFFERSON	7,919	\$ 116,788,806	\$ 80,112,109	11,267	3,949	\$ 4,108,680.33		

TABLE 10 (CONTD)

COUNTY	NO. OF RETURNS	TOTAL PAY AND NO-PAY RETURNS BY SD-COUNTY-NBR		NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
		ADJUSTED GROSS INCOME	NET TAXABLE INCOME			
JOHNSON	45,251	\$ 770,051,438	\$ 535,070,187	57,026	20,479	\$ 27,281,355.86
JONES	9,733	\$ 124,496,769	\$ 92,111,695	13,875	5,716	\$ 4,219,975.23
KLOKUK	6,670	\$ 77,264,838	\$ 58,064,172	10,031	3,542	\$ 2,546,544.01
KOSSUTH	11,076	\$ 134,375,261	\$ 96,273,075	15,820	6,461	\$ 4,318,911.31
LEWIS	20,645	\$ 313,323,039	\$ 227,650,356	29,033	11,454	\$ 11,003,979.93
LINCOLN	93,409	\$ 1,628,432,431	\$ 1,142,641,849	122,601	49,319	\$ 59,528,754.77
LOUISA	5,847	\$ 82,350,083	\$ 60,106,808	8,388	3,349	\$ 2,855,018.25
LUCAS	4,895	\$ 63,425,517	\$ 45,903,045	7,310	2,585	\$ 2,221,565.71
LYON	6,254	\$ 71,115,440	\$ 52,051,713	9,165	4,071	\$ 2,155,696.76
MADISON	6,476	\$ 83,173,253	\$ 60,484,375	9,440	3,712	\$ 2,741,665.53
MAHASKA	10,956	\$ 145,135,028	\$ 105,753,676	15,630	5,906	\$ 4,902,882.00
MARTIN	15,819	\$ 243,025,856	\$ 175,478,616	21,819	8,709	\$ 8,968,935.09
MARSHALL	22,017	\$ 354,578,590	\$ 252,735,385	30,025	11,778	\$ 12,993,860.88
MILLS	6,333	\$ 88,310,818	\$ 63,755,951	8,875	3,765	\$ 2,508,064.76
MITCHELL	6,090	\$ 74,276,830	\$ 54,395,267	8,947	3,281	\$ 2,426,364.75
MONONA	5,309	\$ 61,515,903	\$ 45,097,962	8,196	2,763	\$ 2,001,368.06
MONROE	3,995	\$ 47,396,109	\$ 35,099,317	5,979	2,223	\$ 1,556,204.44
MONTEGOMERY	6,905	\$ 89,168,087	\$ 65,369,779	10,199	3,483	\$ 2,984,858.17
MUSCATINE	21,878	\$ 367,925,401	\$ 259,721,348	29,453	12,603	\$ 13,344,949.14
OBRIEN	8,949	\$ 109,471,112	\$ 78,887,916	13,074	4,945	\$ 3,482,666.56
OSCEOLA	3,961	\$ 47,341,568	\$ 34,225,180	5,846	2,196	\$ 1,417,941.26
PAGE	9,331	\$ 120,154,994	\$ 87,216,506	13,630	4,733	\$ 3,948,461.74
PAIOTAILO	5,867	\$ 70,156,848	\$ 50,830,876	8,714	3,403	\$ 2,280,249.60
PLYMOUTH	12,439	\$ 164,938,043	\$ 119,991,851	17,776	7,668	\$ 5,550,578.67
POCAHONTAS	5,504	\$ 65,878,868	\$ 48,012,413	8,339	3,011	\$ 2,173,507.77
POLK	177,052	\$ 3,237,486,914	\$ 2,224,453,488	229,722	87,932	\$ 120,374,255.57
POTTAWATTAMIE	42,610	\$ 643,340,533	\$ 453,231,419	57,697	23,316	\$ 15,588,555.30
POWESHIEK	10,376	\$ 143,704,094	\$ 103,916,123	14,407	5,089	\$ 4,870,734.73
RINGGOLD	2,774	\$ 25,662,218	\$ 19,306,348	4,428	1,390	\$ 710,843.16
SAC	6,823	\$ 80,404,666	\$ 58,518,790	10,350	3,728	\$ 2,628,827.84
SCOTT	81,350	\$ 1,491,619,148	\$ 1,041,834,330	108,812	46,491	\$ 55,157,643.69
SHELBY	7,730	\$ 98,166,880	\$ 71,677,276	11,108	4,328	\$ 3,232,037.66
STOIX	14,955	\$ 188,301,232	\$ 133,602,479	21,153	10,232	\$ 5,873,822.85
STORY	34,720	\$ 556,067,329	\$ 393,793,184	45,593	16,382	\$ 19,750,385.97
TAMA	10,027	\$ 127,106,822	\$ 93,127,134	14,509	5,328	\$ 4,258,257.08
TAYLOR	3,770	\$ 36,622,186	\$ 27,376,611	5,954	1,976	\$ 1,027,951.53
UNION	6,881	\$ 85,849,353	\$ 63,271,909	9,274	3,761	\$ 2,790,877.53
VAN BUREN	3,878	\$ 40,325,460	\$ 30,738,670	5,958	2,158	\$ 1,229,959.12
WAPELLO	18,556	\$ 268,232,527	\$ 193,957,681	26,774	9,861	\$ 9,396,899.71
WARREN	18,645	\$ 287,914,549	\$ 205,186,184	24,344	11,026	\$ 9,915,963.10
WASHINGTON	11,350	\$ 150,927,575	\$ 108,548,648	15,881	5,932	\$ 5,169,552.65
WAYNE	3,701	\$ 38,067,776	\$ 28,437,057	5,927	1,811	\$ 1,188,167.32
WEBSTER	22,414	\$ 317,388,296	\$ 226,011,544	31,248	11,628	\$ 10,751,622.34
WINNEBAGO	7,290	\$ 98,472,713	\$ 70,258,088	10,427	3,842	\$ 3,284,897.13
WINNEBAGO	10,267	\$ 123,424,935	\$ 89,332,837	14,392	6,139	\$ 3,899,586.48
WOODBURY	49,998	\$ 784,830,189	\$ 548,913,593	68,038	29,133	\$ 26,450,746.94
WORTH	4,458	\$ 52,171,175	\$ 38,012,882	6,518	2,188	\$ 1,595,348.81
WRIGHT	8,451	\$ 112,246,825	\$ 79,939,768	12,487	4,213	\$ 3,654,472.05
NON-RESIDENT	68,661	\$ 2,214,236,857	\$ 1,382,330,575	102,572	45,037	\$ 23,517,099.14
TOTALS	1,562,881	\$ 24,633,297,320	\$ 17,300,820,046	2,165,027	857,680	\$ 800,126,501.48

TABLE 11

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL PAY AND NO-PAY RETURNS BY TYPE OF PAYMENT					MOTOR FUEL CREDIT	ADDITIONAL PAYMENTS	REFUNDS
		TOTAL WITHHOLDING	ESTIMATED PAYMENTS	OUT OF STATE CREDIT					
\$ 1 - \$ 2,999	170,140	\$ 3,625,079.51	\$ 902,356.08	\$ 750.38	\$ 571,154.63	\$ 107,608.65	\$ 5,044,151.54		
\$ 3,000 - \$ 3,999	77,839	\$ 2,710,471.93	\$ 572,935.56	\$ 4,923.48	\$ 238,687.80	\$ 310,967.77	\$ 3,021,295.75		
\$ 4,000 - \$ 4,999	78,336	\$ 3,671,478.83	\$ 839,624.98	\$ 13,248.29	\$ 267,971.21	\$ 646,372.69	\$ 3,651,436.62		
\$ 5,000 - \$ 5,999	73,931	\$ 4,649,864.41	\$ 1,056,857.30	\$ 32,538.09	\$ 242,848.27	\$ 1,416,475.09	\$ 3,496,202.79		
\$ 6,000 - \$ 6,999	69,064	\$ 5,706,481.19	\$ 1,380,333.01	\$ 51,745.68	\$ 260,500.83	\$ 2,363,375.11	\$ 3,613,740.55		
\$ 7,000 - \$ 7,999	65,122	\$ 6,863,528.05	\$ 1,778,932.46	\$ 76,966.67	\$ 241,784.18	\$ 2,246,094.24	\$ 3,748,829.01		
\$ 8,000 - \$ 8,999	62,416	\$ 8,256,260.17	\$ 2,118,380.83	\$ 102,372.53	\$ 212,290.60	\$ 2,535,526.95	\$ 3,900,349.00		
\$ 9,000 - \$ 9,999	59,855	\$ 9,785,812.85	\$ 2,260,586.14	\$ 125,424.21	\$ 188,397.12	\$ 2,750,760.53	\$ 3,946,923.50		
\$ 10,000 - \$ 11,999	110,198	\$ 23,800,670.61	\$ 5,225,736.15	\$ 388,868.31	\$ 360,478.49	\$ 6,022,774.97	\$ 8,473,079.23		
\$ 12,000 - \$ 13,999	100,515	\$ 29,904,929.92	\$ 5,638,504.39	\$ 484,497.08	\$ 330,166.18	\$ 6,572,325.97	\$ 8,888,661.19		
\$ 14,000 - \$ 15,999	90,573	\$ 34,879,930.36	\$ 5,715,789.55	\$ 606,546.65	\$ 277,694.62	\$ 6,715,322.89	\$ 8,889,578.28		
\$ 16,000 - \$ 17,999	82,584	\$ 39,740,763.05	\$ 5,684,930.56	\$ 672,656.63	\$ 244,618.53	\$ 6,504,237.89	\$ 9,175,283.18		
\$ 18,000 - \$ 19,999	74,641	\$ 43,052,010.52	\$ 5,553,818.79	\$ 682,685.84	\$ 196,098.08	\$ 6,232,295.28	\$ 9,264,046.60		
\$ 20,000 - \$ 21,999	64,831	\$ 43,524,026.51	\$ 5,316,529.68	\$ 739,030.15	\$ 166,153.76	\$ 5,906,966.10	\$ 9,076,597.26		
\$ 22,000 - \$ 24,999	79,638	\$ 62,939,655.81	\$ 7,146,592.95	\$ 1,048,000.18	\$ 214,322.74	\$ 8,212,862.73	\$ 12,558,833.16		
\$ 25,000 - \$ 29,999	96,817	\$ 93,974,581.51	\$ 10,724,460.14	\$ 1,543,827.70	\$ 245,932.19	\$ 12,066,544.13	\$ 17,532,638.64		
\$ 30,000 - \$ 34,999	59,795	\$ 70,791,509.36	\$ 9,275,895.85	\$ 1,063,082.70	\$ 148,879.86	\$ 9,850,986.68	\$ 12,640,844.60		
\$ 35,000 - \$ 39,999	34,748	\$ 46,736,690.73	\$ 7,935,107.10	\$ 827,826.58	\$ 84,229.43	\$ 7,780,975.52	\$ 8,748,141.67		
\$ 40,000 - \$ 49,999	33,381	\$ 50,976,455.66	\$ 11,734,817.54	\$ 973,634.43	\$ 98,661.09	\$ 11,223,463.24	\$ 10,644,977.91		
\$ 50,000 - \$ 74,999	24,329	\$ 43,695,144.68	\$ 18,402,712.61	\$ 749,909.91	\$ 76,877.18	\$ 14,185,116.37	\$ 11,603,440.47		
\$ 75,000 - \$ 99,999	6,598	\$ 15,765,232.15	\$ 9,707,550.35	\$ 311,149.14	\$ 17,063.79	\$ 6,306,870.31	\$ 5,161,721.26		
\$100,000 AND OVER	7,963	\$ 37,105,320.47	\$ 35,756,106.32	\$ 1,361,026.93	\$ 17,574.68	\$ 17,297,952.76	\$ 15,986,354.19		
NO AGI	39,567	\$ 3,860,429.17	\$ 950,568.80	\$ 195.00	\$ 2,108,631.10	\$ 237,510.75	\$ 6,806,229.69		
TOTALS	1,562,881	\$686,016,327.45	\$155,679,127.14	\$ 11,860,906.56	\$ 6,811,016.36	\$137,493,386.62	\$185,873,356.09		

TABLE 12

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL RETURNS BY ITEMIZED DEDUCTION			TAXABLE INCOME	TAX PAID
		ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION		
\$ 1 - \$ 2,999	54,507	\$ 94,249,344	\$ 634,335-	\$ 36,144,324	\$ 68,297,812	\$ 92,690.83
\$ 3,000 - \$ 3,999	24,981	\$ 87,539,036	\$ 1,749,481	\$ 30,906,853	\$ 58,196,425	\$ 276,258.35
\$ 4,000 - \$ 4,999	26,838	\$ 120,795,528	\$ 4,005,802	\$ 41,874,670	\$ 78,330,482	\$ 640,776.27
\$ 5,000 - \$ 5,999	32,816	\$ 180,781,784	\$ 7,500,577	\$ 69,569,027	\$ 110,726,704	\$ 1,237,892.53
\$ 6,000 - \$ 6,999	31,724	\$ 205,989,003	\$ 10,100,579	\$ 75,950,892	\$ 127,345,579	\$ 2,363,316.54
\$ 7,000 - \$ 7,999	29,650	\$ 222,197,941	\$ 12,675,338	\$ 74,794,303	\$ 139,993,038	\$ 2,608,422.21
\$ 8,000 - \$ 8,999	28,028	\$ 238,077,293	\$ 15,384,685	\$ 75,083,992	\$ 152,418,701	\$ 3,380,878.50
\$ 9,000 - \$ 9,999	27,300	\$ 259,313,453	\$ 18,322,840	\$ 76,206,136	\$ 168,676,647	\$ 4,173,059.64
\$ 10,000 - \$ 11,999	52,999	\$ 582,758,061	\$ 45,970,102	\$ 157,725,969	\$ 385,829,254	\$ 11,041,623.07
\$ 12,000 - \$ 13,999	51,582	\$ 669,827,462	\$ 58,953,980	\$ 162,502,670	\$ 452,671,749	\$ 14,975,974.17
\$ 14,000 - \$ 15,999	49,405	\$ 740,611,355	\$ 71,286,461	\$ 164,656,870	\$ 507,133,299	\$ 18,788,955.85
\$ 16,000 - \$ 17,999	48,148	\$ 818,259,784	\$ 83,553,507	\$ 170,262,514	\$ 566,037,180	\$ 22,797,768.81
\$ 18,000 - \$ 19,999	46,240	\$ 877,916,730	\$ 96,400,418	\$ 173,523,314	\$ 609,850,522	\$ 26,244,581.71
\$ 20,000 - \$ 21,999	42,508	\$ 892,149,229	\$ 102,995,793	\$ 170,889,348	\$ 619,614,532	\$ 28,053,622.37
\$ 22,000 - \$ 24,999	55,774	\$ 1,308,146,948	\$ 158,761,887	\$ 241,732,558	\$ 908,798,921	\$ 43,705,033.49
\$ 25,000 - \$ 29,999	73,665	\$ 2,014,757,538	\$ 261,924,910	\$ 356,403,531	\$ 1,398,586,231	\$ 72,679,690.85
\$ 30,000 - \$ 34,999	49,088	\$ 1,586,681,731	\$ 220,680,469	\$ 271,054,226	\$ 1,096,735,854	\$ 61,629,265.53
\$ 35,000 - \$ 39,999	29,855	\$ 1,113,407,976	\$ 164,352,384	\$ 182,501,014	\$ 760,798,896	\$ 44,994,359.68
\$ 40,000 - \$ 49,999	29,864	\$ 1,322,138,264	\$ 212,440,698	\$ 227,036,810	\$ 884,732,563	\$ 55,335,883.46
\$ 50,000 - \$ 74,999	22,596	\$ 1,341,269,967	\$ 245,644,103	\$ 234,255,362	\$ 864,021,812	\$ 59,083,291.20
\$ 75,000 - \$ 99,999	6,290	\$ 538,043,060	\$ 116,151,760	\$ 97,251,626	\$ 327,151,807	\$ 24,980,407.30
\$100,000 AND OVER	7,727	\$ 1,932,981,043	\$ 564,949,312	\$ 328,799,630	\$ 1,062,675,029	\$ 72,660,703.31
NO AGI	6,075	\$ 0	\$ 1,920,918	\$ 31,696,957	\$ 375,198	\$ 205,036.94
TOTALS	827,720	\$ 17,147,892,530	\$ 2,475,091,669	\$ 3,457,822,596	\$ 11,348,998,235	\$571,949,492.61

TABLE 13

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL PAY RETURNS BY ITEMIZED DEDUCTION			TAXABLE INCOME	TAX PAID
		ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION		
\$ 1 - \$ 2,999	5,623	\$ 14,525,867	\$ 1,409,092-	\$ 2,405,934	\$ 13,596,504	\$ 92,690.83
\$ 3,000 - \$ 3,999	13,655	\$ 48,135,727	\$ 50,587-	\$ 9,302,353	\$ 38,911,523	\$ 276,258.35
\$ 4,000 - \$ 4,999	18,085	\$ 81,670,591	\$ 1,734,904	\$ 17,704,817	\$ 62,253,679	\$ 640,776.27
\$ 5,000 - \$ 5,999	23,978	\$ 132,058,426	\$ 4,386,883	\$ 32,113,523	\$ 95,605,679	\$ 1,237,892.53
\$ 6,000 - \$ 6,999	25,261	\$ 164,197,764	\$ 7,199,800	\$ 41,011,226	\$ 116,007,615	\$ 2,363,316.54
\$ 7,000 - \$ 7,999	25,180	\$ 188,777,000	\$ 9,846,705	\$ 47,270,023	\$ 131,681,974	\$ 2,608,422.21
\$ 8,000 - \$ 8,999	24,887	\$ 211,457,556	\$ 12,563,654	\$ 52,236,409	\$ 146,735,113	\$ 3,380,878.50
\$ 9,000 - \$ 9,999	24,937	\$ 236,920,619	\$ 15,935,512	\$ 56,785,084	\$ 164,219,481	\$ 4,173,059.64
\$ 10,000 - \$ 11,999	49,666	\$ 546,355,048	\$ 41,602,367	\$ 125,309,022	\$ 319,496,865	\$ 11,041,623.07
\$ 12,000 - \$ 13,999	49,405	\$ 641,675,921	\$ 55,078,113	\$ 138,715,928	\$ 447,973,031	\$ 14,975,974.17
\$ 14,000 - \$ 15,999	47,947	\$ 718,827,187	\$ 68,465,740	\$ 147,745,069	\$ 502,981,540	\$ 18,788,955.85
\$ 16,000 - \$ 17,999	47,125	\$ 800,904,985	\$ 80,830,290	\$ 157,792,355	\$ 562,319,904	\$ 22,797,768.81
\$ 18,000 - \$ 19,999	45,529	\$ 864,452,340	\$ 93,550,263	\$ 164,307,709	\$ 606,619,605	\$ 26,244,581.71
\$ 20,000 - \$ 21,999	41,954	\$ 880,526,396	\$ 100,533,421	\$ 163,448,000	\$ 616,570,801	\$ 28,053,622.37
\$ 22,000 - \$ 24,999	55,279	\$ 1,296,584,033	\$ 155,853,029	\$ 235,435,427	\$ 905,371,187	\$ 43,705,033.49
\$ 25,000 - \$ 29,999	73,111	\$ 1,999,595,422	\$ 257,754,698	\$ 348,116,056	\$ 1,393,819,982	\$ 72,679,690.85
\$ 30,000 - \$ 34,999	48,717	\$ 1,574,681,488	\$ 217,599,661	\$ 264,966,889	\$ 1,092,288,565	\$ 61,629,265.53
\$ 35,000 - \$ 39,999	29,604	\$ 1,104,011,864	\$ 161,799,844	\$ 185,038,357	\$ 757,258,841	\$ 44,994,359.68
\$ 40,000 - \$ 49,999	29,526	\$ 1,307,123,269	\$ 206,740,578	\$ 220,924,409	\$ 819,473,779	\$ 55,335,883.46
\$ 50,000 - \$ 74,999	22,254	\$ 1,320,516,296	\$ 238,658,714	\$ 226,137,823	\$ 855,887,145	\$ 59,083,291.20
\$ 75,000 - \$ 99,999	6,154	\$ 526,394,896	\$ 111,187,380	\$ 91,464,782	\$ 323,819,890	\$ 24,980,407.30
\$100,000 AND OVER	7,391	\$ 1,800,241,406	\$ 503,721,290	\$ 274,429,028	\$ 1,022,389,105	\$ 72,660,703.31
NO AGI	77	\$ 0	\$ 275,397-	\$ 554,839	\$ 263,868	\$ 205,036.94
TOTALS	715,345	\$ 16,459,634,101	\$ 2,343,007,770	\$ 3,003,215,062	\$ 11,115,545,676	\$571,949,492.61

TABLE 14

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL NO-PAY RETURNS BY ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
\$ 1 - \$ 2,999	48,884	\$ 79,723,477	\$ 774,757	\$ 33,738,390	\$ 54,701,308	\$.00
\$ 3,000 - \$ 3,999	11,326	\$ 39,403,409	\$ 1,800,068	\$ 21,604,500	\$ 19,284,902	\$.00
\$ 4,000 - \$ 4,999	8,753	\$ 39,124,937	\$ 2,270,898	\$ 24,169,853	\$ 16,076,803	\$.00
\$ 5,000 - \$ 5,999	8,898	\$ 48,723,358	\$ 3,113,694	\$ 37,455,504	\$ 15,121,025	\$.00
\$ 6,000 - \$ 6,999	6,463	\$ 41,791,239	\$ 2,900,779	\$ 34,939,666	\$ 11,337,964	\$.00
\$ 7,000 - \$ 7,999	4,470	\$ 33,420,941	\$ 2,828,633	\$ 27,524,280	\$ 8,311,064	\$.00
\$ 8,000 - \$ 8,999	3,141	\$ 26,619,737	\$ 2,821,031	\$ 22,847,583	\$ 5,683,588	\$.00
\$ 9,000 - \$ 9,999	2,363	\$ 22,392,834	\$ 2,387,328	\$ 19,421,052	\$ 4,457,166	\$.00
\$ 10,000 - \$ 11,999	3,333	\$ 36,403,013	\$ 4,367,735	\$ 32,416,947	\$ 6,332,389	\$.00
\$ 12,000 - \$ 13,999	2,177	\$ 28,151,541	\$ 3,875,867	\$ 23,786,742	\$ 4,698,718	\$.00
\$ 14,000 - \$ 15,999	1,458	\$ 21,784,168	\$ 3,120,721	\$ 16,911,801	\$ 4,151,759	\$.00
\$ 16,000 - \$ 17,999	1,023	\$ 17,354,799	\$ 2,723,217	\$ 12,470,159	\$ 3,717,276	\$.00
\$ 18,000 - \$ 19,999	711	\$ 13,464,390	\$ 2,850,155	\$ 9,215,605	\$ 3,230,917	\$.00
\$ 20,000 - \$ 21,999	554	\$ 11,622,833	\$ 2,462,372	\$ 7,441,348	\$ 3,043,731	\$.00
\$ 22,000 - \$ 24,999	495	\$ 11,562,915	\$ 2,908,858	\$ 6,297,131	\$ 3,427,734	\$.00
\$ 25,000 - \$ 29,999	554	\$ 15,162,116	\$ 4,170,212	\$ 8,287,475	\$ 4,766,249	\$.00
\$ 30,000 - \$ 34,999	371	\$ 12,000,243	\$ 3,080,808	\$ 6,087,337	\$ 4,447,289	\$.00
\$ 35,000 - \$ 39,999	251	\$ 9,396,112	\$ 2,552,540	\$ 4,462,657	\$ 3,540,055	\$.00
\$ 40,000 - \$ 49,999	338	\$ 15,014,995	\$ 5,700,120	\$ 6,112,401	\$ 5,258,784	\$.00
\$ 50,000 - \$ 74,999	342	\$ 20,753,671	\$ 6,985,389	\$ 8,117,539	\$ 8,134,667	\$.00
\$ 75,000 - \$ 99,999	136	\$ 11,648,164	\$ 4,964,380	\$ 5,786,844	\$ 3,331,917	\$.00
\$100,000 AND OVER	336	\$ 132,739,637	\$ 61,228,022	\$ 54,370,602	\$ 40,285,924	\$.00
NO AGI	5,998	\$ 0	\$ 2,196,315	\$ 31,142,118	\$ 111,330	\$.00
TOTALS	112,375	\$ 688,258,429	\$ 132,083,899	\$ 454,607,534	\$ 233,452,559	\$.00

TABLE 15

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL SINGLE RETURNS BY ITEMIZED DEDUCTION				TAXABLE INCOME	TAX PAID
		ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION			
\$ 1 - \$ 2,999	1,710	\$ 2,855,074	\$ 216,233	\$ 5,257,092	\$ 922,465	\$ 2,511.65	
\$ 3,000 - \$ 3,999	1,282	\$ 4,553,242	\$ 148,155	\$ 4,308,455	\$ 1,711,405	\$ 5,136.08	
\$ 4,000 - \$ 4,999	2,039	\$ 9,248,160	\$ 323,811	\$ 6,838,205	\$ 3,913,747	\$ 14,495.32	
\$ 5,000 - \$ 5,999	5,627	\$ 30,972,169	\$ 1,357,075	\$ 19,416,634	\$ 14,548,416	\$ 104,470.76	
\$ 6,000 - \$ 6,999	5,551	\$ 36,062,910	\$ 1,908,177	\$ 21,075,509	\$ 17,544,251	\$ 203,519.59	
\$ 7,000 - \$ 7,999	5,182	\$ 38,850,262	\$ 2,533,266	\$ 19,770,310	\$ 19,868,040	\$ 313,590.51	
\$ 8,000 - \$ 8,999	4,923	\$ 41,838,383	\$ 2,912,320	\$ 19,484,045	\$ 22,461,929	\$ 440,438.11	
\$ 9,000 - \$ 9,999	4,823	\$ 45,797,921	\$ 3,344,387	\$ 19,257,379	\$ 25,571,849	\$ 588,568.89	
\$ 10,000 - \$ 11,999	9,333	\$ 102,563,962	\$ 8,647,166	\$ 38,940,428	\$ 59,053,174	\$ 1,615,393.31	
\$ 12,000 - \$ 13,999	9,293	\$ 120,856,908	\$ 11,104,623	\$ 37,888,736	\$ 74,096,197	\$ 2,399,433.22	
\$ 14,000 - \$ 15,999	9,214	\$ 138,167,270	\$ 14,373,671	\$ 36,577,020	\$ 88,367,444	\$ 3,274,396.70	
\$ 16,000 - \$ 17,999	8,693	\$ 147,718,777	\$ 15,961,051	\$ 35,744,492	\$ 96,743,747	\$ 3,872,283.70	
\$ 18,000 - \$ 19,999	8,364	\$ 158,804,955	\$ 19,020,041	\$ 34,868,907	\$ 105,777,268	\$ 4,569,356.12	
\$ 20,000 - \$ 21,999	7,729	\$ 162,161,042	\$ 20,397,658	\$ 33,590,360	\$ 108,699,828	\$ 4,926,808.65	
\$ 22,000 - \$ 24,999	9,618	\$ 225,617,933	\$ 30,511,609	\$ 42,850,783	\$ 152,727,058	\$ 7,341,416.88	
\$ 25,000 - \$ 29,999	12,107	\$ 330,805,499	\$ 48,380,612	\$ 59,222,808	\$ 223,636,658	\$ 11,572,921.26	
\$ 30,000 - \$ 34,999	7,524	\$ 242,863,273	\$ 39,388,987	\$ 40,558,956	\$ 163,451,519	\$ 9,115,567.27	
\$ 35,000 - \$ 39,999	4,162	\$ 155,189,524	\$ 26,698,063	\$ 24,924,346	\$ 103,740,739	\$ 6,078,919.27	
\$ 40,000 - \$ 49,999	4,012	\$ 177,232,746	\$ 33,738,382	\$ 28,629,897	\$ 115,262,286	\$ 7,118,987.35	
\$ 50,000 - \$ 74,999	2,836	\$ 168,000,016	\$ 37,066,060	\$ 25,646,932	\$ 105,976,056	\$ 7,397,654.73	
\$ 75,000 - \$ 99,999	729	\$ 62,127,353	\$ 15,326,238	\$ 9,909,244	\$ 37,720,936	\$ 3,004,826.59	
\$100,000 AND OVER	905	\$ 270,816,241	\$ 84,703,179	\$ 40,515,732	\$ 148,601,477	\$ 8,460,162.92	
NO AGI	1,069	\$ 0	\$ 242,088	\$ 3,822,674	\$ 2,343	\$ 536.00	
TOTALS	126,725	\$ 2,673,103,620	\$ 418,302,922	\$ 609,098,944	\$ 1,690,398,832	\$ 82,421,394.88	

TABLE 16

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL MARRIED JOINT RETURNS BY ADJUSTED GROSS INCOME	ITEMIZED DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
\$ 1 - \$ 2,999	1,344	\$ 2,241,928	\$ 26,024	\$ 5,573,386	\$ 402,252	\$ 13,034.01
\$ 3,000 - \$ 3,999	782	\$ 2,762,150	\$ 119,099	\$ 3,349,457	\$ 662,928	\$ 6,895.86
\$ 4,000 - \$ 4,999	1,238	\$ 5,631,549	\$ 130,600	\$ 5,024,476	\$ 1,655,107	\$ 11,405.62
\$ 5,000 - \$ 5,999	3,773	\$ 20,825,194	\$ 374,942	\$ 15,100,900	\$ 7,475,826	\$ 23,201.16
\$ 6,000 - \$ 6,999	4,027	\$ 26,158,641	\$ 495,963	\$ 17,039,025	\$ 10,455,998	\$ 492,660.03
\$ 7,000 - \$ 7,999	3,830	\$ 28,714,318	\$ 849,297	\$ 17,029,490	\$ 12,561,203	\$ 102,186.26
\$ 8,000 - \$ 8,999	3,493	\$ 29,651,352	\$ 1,390,771	\$ 16,341,722	\$ 13,458,583	\$ 183,214.62
\$ 9,000 - \$ 9,999	3,241	\$ 30,773,322	\$ 1,539,355	\$ 15,767,984	\$ 14,811,977	\$ 245,662.86
\$ 10,000 - \$ 11,999	5,905	\$ 64,888,060	\$ 3,592,883	\$ 30,399,932	\$ 33,303,180	\$ 732,007.13
\$ 12,000 - \$ 13,999	5,527	\$ 71,777,830	\$ 4,735,077	\$ 28,898,915	\$ 39,807,945	\$ 1,086,090.79
\$ 14,000 - \$ 15,999	5,240	\$ 78,626,665	\$ 5,409,249	\$ 28,471,568	\$ 45,852,049	\$ 1,476,172.76
\$ 16,000 - \$ 17,999	5,154	\$ 87,671,337	\$ 6,524,603	\$ 28,325,741	\$ 53,571,228	\$ 1,943,385.25
\$ 18,000 - \$ 19,999	5,054	\$ 96,020,227	\$ 7,834,732	\$ 28,390,083	\$ 60,697,140	\$ 2,406,605.28
\$ 20,000 - \$ 21,999	5,114	\$ 107,442,015	\$ 8,918,811	\$ 29,530,034	\$ 69,617,357	\$ 2,923,365.77
\$ 22,000 - \$ 24,999	7,639	\$ 179,505,338	\$ 15,992,279	\$ 45,572,982	\$ 118,519,359	\$ 5,372,982.38
\$ 25,000 - \$ 29,999	12,941	\$ 355,632,988	\$ 34,992,233	\$ 80,696,069	\$ 241,404,379	\$ 11,908,969.35
\$ 30,000 - \$ 34,999	11,154	\$ 361,838,927	\$ 39,749,468	\$ 75,396,778	\$ 247,921,288	\$ 13,324,995.40
\$ 35,000 - \$ 39,999	8,549	\$ 319,460,724	\$ 38,261,950	\$ 64,557,798	\$ 217,516,918	\$ 12,129,558.21
\$ 40,000 - \$ 49,999	10,127	\$ 449,226,232	\$ 61,594,611	\$ 88,962,104	\$ 300,224,618	\$ 17,330,036.82
\$ 50,000 - \$ 74,999	8,501	\$ 504,199,871	\$ 81,355,094	\$ 102,157,286	\$ 322,520,501	\$ 19,134,552.40
\$ 75,000 - \$ 99,999	2,356	\$ 201,539,891	\$ 40,028,548	\$ 44,009,024	\$ 119,063,042	\$ 7,412,331.60
\$100,000 AND OVER	2,801	\$ 741,311,835	\$ 215,176,674	\$ 158,864,440	\$ 386,719,007	\$ 18,728,578.05
NO AGI	4,132	\$ 0	\$ 1,350,659	\$ 25,358,963	\$ 108,220	\$ 191,413.37
TOTALS	121,922	\$ 3,765,900,394	\$ 570,211,724	\$ 954,818,157	\$ 2,318,330,105	\$117,179,304.98

TABLE 17

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL MARRIED SEPARATE ADJUSTED GROSS INCOME	RETURNS BY FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
\$ 1 - \$ 2,999	51,453	\$ 89,152,342	\$ 816,592-	\$ 25,313,846	\$ 66,913,095	\$ 77,145.17
\$ 3,000 - \$ 3,999	22,917	\$ 80,223,644	\$ 1,120,425	\$ 23,248,941	\$ 55,822,092	\$ 264,226.41
\$ 4,000 - \$ 4,999	23,561	\$ 105,915,819	\$ 3,551,391	\$ 30,011,989	\$ 12,161,628	\$ 614,815.33
\$ 5,000 - \$ 5,999	23,476	\$ 128,984,421	\$ 5,168,569	\$ 35,051,493	\$ 88,702,462	\$ 1,110,220.61
\$ 6,000 - \$ 6,999	22,146	\$ 143,167,452	\$ 1,696,439	\$ 31,836,358	\$ 99,345,330	\$ 1,667,136.92
\$ 7,000 - \$ 7,999	20,638	\$ 154,633,361	\$ 9,292,115	\$ 31,994,503	\$ 101,563,795	\$ 2,192,645.44
\$ 8,000 - \$ 8,999	19,612	\$ 166,581,558	\$ 11,081,524	\$ 39,258,225	\$ 116,498,189	\$ 2,757,225.77
\$ 9,000 - \$ 9,999	19,236	\$ 182,142,210	\$ 13,439,098	\$ 41,180,113	\$ 128,292,821	\$ 3,338,827.89
\$ 10,000 - \$ 11,999	31,761	\$ 415,306,039	\$ 33,730,053	\$ 88,385,609	\$ 293,472,900	\$ 8,694,222.63
\$ 12,000 - \$ 13,999	36,162	\$ 411,192,124	\$ 43,114,280	\$ 95,715,019	\$ 338,161,601	\$ 11,490,450.16
\$ 14,000 - \$ 15,999	34,951	\$ 523,811,420	\$ 51,503,541	\$ 99,608,282	\$ 312,913,806	\$ 14,038,386.39
\$ 16,000 - \$ 17,999	34,301	\$ 582,869,670	\$ 61,067,853	\$ 106,192,281	\$ 415,122,205	\$ 16,982,099.86
\$ 18,000 - \$ 19,999	32,822	\$ 623,091,548	\$ 69,545,645	\$ 110,264,324	\$ 443,316,114	\$ 19,268,620.31
\$ 20,000 - \$ 21,999	29,665	\$ 622,546,112	\$ 13,679,324	\$ 107,768,954	\$ 441,291,341	\$ 20,203,447.95
\$ 22,000 - \$ 24,999	38,517	\$ 903,023,611	\$ 112,251,999	\$ 153,308,193	\$ 631,552,504	\$ 30,990,634.23
\$ 25,000 - \$ 29,999	48,617	\$ 1,328,319,051	\$ 118,545,065	\$ 216,484,654	\$ 933,545,194	\$ 49,197,800.24
\$ 30,000 - \$ 34,999	30,410	\$ 981,979,531	\$ 141,542,014	\$ 155,098,492	\$ 685,363,041	\$ 39,188,702.86
\$ 35,000 - \$ 39,999	17,144	\$ 638,151,128	\$ 99,392,311	\$ 100,018,870	\$ 439,541,239	\$ 26,185,882.20
\$ 40,000 - \$ 49,999	15,125	\$ 695,619,286	\$ 111,101,105	\$ 109,444,809	\$ 469,245,659	\$ 30,886,859.29
\$ 50,000 - \$ 74,999	11,259	\$ 669,070,080	\$ 121,222,949	\$ 106,451,144	\$ 435,525,255	\$ 32,551,084.07
\$ 75,000 - \$ 99,999	3,205	\$ 214,315,816	\$ 60,196,914	\$ 43,333,358	\$ 110,361,829	\$ 14,563,249.11
\$100,000 AND OVER	4,021	\$ 920,852,967	\$ 265,069,459	\$ 129,419,458	\$ 521,354,545	\$ 45,411,962.34
NO AGI	874	\$ 0	\$ 328,171	\$ 2,515,320	\$ 264,635	\$ 13,081.57
TOTALS	519,073	\$ 10,108,888,516	\$ 1,486,511,023	\$ 1,893,905,495	\$ 1,340,269,298	\$312,348,192.15

TABLE 18

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL RETURNS BY STANDARD DEDUCTION			STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
		ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION				
\$ 1 - \$ 2,999	115,633	\$ 205,764,219	\$ 2,267,691	\$ 30,800,158	\$ 173,649,369	\$ 69,356.50	
\$ 3,000 - \$ 3,999	52,858	\$ 184,948,888	\$ 4,435,360	\$ 27,108,632	\$ 153,318,908	\$ 535,508.96	
\$ 4,000 - \$ 4,999	51,498	\$ 231,713,230	\$ 6,924,271	\$ 33,740,928	\$ 190,945,188	\$ 1,133,234.82	
\$ 5,000 - \$ 5,999	41,055	\$ 225,362,669	\$ 10,729,925	\$ 32,190,249	\$ 182,092,010	\$ 2,631,949.75	
\$ 6,000 - \$ 6,999	37,340	\$ 242,462,364	\$ 13,453,714	\$ 34,337,158	\$ 194,316,229	\$ 3,733,633.05	
\$ 7,000 - \$ 7,999	35,472	\$ 265,966,440	\$ 16,825,796	\$ 37,330,427	\$ 211,416,023	\$ 4,773,087.71	
\$ 8,000 - \$ 8,999	34,388	\$ 292,233,217	\$ 20,697,885	\$ 40,174,192	\$ 230,939,947	\$ 5,841,231.05	
\$ 9,000 - \$ 9,999	32,555	\$ 309,000,969	\$ 24,019,585	\$ 39,747,971	\$ 244,817,223	\$ 6,865,573.50	
\$ 10,000 - \$ 11,999	57,199	\$ 627,419,518	\$ 54,233,458	\$ 72,244,390	\$ 500,127,187	\$ 15,894,957.92	
\$ 12,000 - \$ 13,999	48,933	\$ 634,733,446	\$ 60,685,609	\$ 65,012,718	\$ 508,243,714	\$ 18,581,291.10	
\$ 14,000 - \$ 15,999	41,168	\$ 616,146,634	\$ 64,113,804	\$ 57,855,463	\$ 493,425,294	\$ 19,910,203.29	
\$ 16,000 - \$ 17,999	34,436	\$ 584,358,917	\$ 65,319,972	\$ 51,716,996	\$ 466,689,127	\$ 20,201,498.04	
\$ 18,000 - \$ 19,999	28,401	\$ 538,263,263	\$ 63,817,114	\$ 46,076,729	\$ 427,761,471	\$ 19,525,594.36	
\$ 20,000 - \$ 21,999	22,323	\$ 467,778,421	\$ 58,333,408	\$ 39,556,172	\$ 369,386,250	\$ 17,783,456.42	
\$ 22,000 - \$ 24,999	23,864	\$ 558,315,333	\$ 73,295,403	\$ 45,477,828	\$ 438,940,334	\$ 22,249,567.58	
\$ 25,000 - \$ 29,999	23,152	\$ 629,939,855	\$ 90,267,125	\$ 46,495,571	\$ 402,613,382	\$ 26,799,188.48	
\$ 30,000 - \$ 34,999	10,707	\$ 344,537,498	\$ 53,518,103	\$ 22,286,240	\$ 268,529,473	\$ 15,797,161.62	
\$ 35,000 - \$ 39,999	4,893	\$ 181,891,285	\$ 30,965,417	\$ 10,320,024	\$ 140,622,314	\$ 8,794,501.43	
\$ 40,000 - \$ 49,999	3,517	\$ 154,371,836	\$ 27,429,798	\$ 7,310,480	\$ 119,579,239	\$ 8,052,536.16	
\$ 50,000 - \$ 74,999	1,733	\$ 101,247,760	\$ 21,079,121	\$ 3,330,068	\$ 76,972,006	\$ 5,673,119.17	
\$ 75,000 - \$ 99,999	308	\$ 26,137,618	\$ 5,975,089	\$ 574,800	\$ 19,679,339	\$ 1,654,588.04	
\$100,000 AND OVER	236	\$ 62,811,410	\$ 15,785,233	\$ 454,801	\$ 47,120,681	\$ 1,529,896.73	
NO AGI	33,492	\$ 0	\$ 1,554,046	\$ 3,772,840	\$ 637,103	\$ 145,873.19	
TOTALS	735,161	\$ 7,485,404,790	\$ 785,726,927	\$ 747,914,835	\$ 5,951,821,811	\$228,177,008.87	

TABLE 19

ADJUSTED GROSS INCOME		NUMBER OF RETURNS	TOTAL PAY RETURNS BY STANDARD DEDUCTION			TAXABLE INCOME	TAX PAID
			ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION		
\$	1 - \$ 2,999	4,496	\$ 11,974,801	\$ 545,843-	\$ 1,879,545	\$ 10,633,783	\$ 69,356.50
\$	3,000 - \$ 3,999	28,076	\$ 98,770,363	\$ 2,502,642	\$ 14,426,866	\$ 81,675,783	\$ 535,508.96
\$	4,000 - \$ 4,999	28,234	\$ 126,848,911	\$ 4,619,874	\$ 18,317,504	\$ 103,665,793	\$ 1,133,234.82
\$	5,000 - \$ 5,999	40,022	\$ 219,768,135	\$ 9,639,082	\$ 31,496,525	\$ 178,176,598	\$ 2,631,949.75
\$	6,000 - \$ 6,999	36,780	\$ 238,844,426	\$ 12,684,615	\$ 33,892,515	\$ 191,804,904	\$ 3,733,633.05
\$	7,000 - \$ 7,999	35,062	\$ 262,892,464	\$ 16,259,332	\$ 36,936,544	\$ 209,216,020	\$ 4,773,087.71
\$	8,000 - \$ 8,999	34,026	\$ 289,159,464	\$ 20,106,658	\$ 39,793,220	\$ 228,770,321	\$ 5,841,231.05
\$	9,000 - \$ 9,999	32,284	\$ 306,425,823	\$ 23,416,507	\$ 39,453,761	\$ 243,063,770	\$ 6,865,573.50
\$	10,000 - \$ 11,999	56,803	\$ 623,116,253	\$ 53,367,690	\$ 71,783,343	\$ 497,037,430	\$ 15,894,957.92
\$	12,000 - \$ 13,999	48,648	\$ 631,027,520	\$ 59,888,537	\$ 64,668,138	\$ 505,617,405	\$ 18,581,291.10
\$	14,000 - \$ 15,999	40,947	\$ 612,837,085	\$ 63,435,647	\$ 57,561,070	\$ 491,050,223	\$ 19,910,203.29
\$	16,000 - \$ 17,999	34,269	\$ 581,521,120	\$ 64,801,366	\$ 51,465,361	\$ 464,559,496	\$ 20,201,498.04
\$	18,000 - \$ 19,999	28,265	\$ 535,690,527	\$ 63,315,085	\$ 45,879,010	\$ 425,867,688	\$ 19,525,594.36
\$	20,000 - \$ 21,999	22,244	\$ 466,127,151	\$ 57,967,307	\$ 39,436,557	\$ 368,190,232	\$ 17,783,456.42
\$	22,000 - \$ 24,999	23,768	\$ 556,062,332	\$ 72,873,234	\$ 45,291,500	\$ 437,276,293	\$ 22,249,567.58
\$	25,000 - \$ 29,999	23,046	\$ 627,056,751	\$ 89,593,800	\$ 46,293,967	\$ 490,501,721	\$ 26,799,188.48
\$	30,000 - \$ 34,999	10,648	\$ 342,631,431	\$ 52,953,857	\$ 22,170,738	\$ 267,185,201	\$ 15,797,161.62
\$	35,000 - \$ 39,999	4,864	\$ 180,808,518	\$ 30,443,588	\$ 10,273,816	\$ 140,047,007	\$ 8,794,501.43
\$	40,000 - \$ 49,999	3,482	\$ 152,838,296	\$ 26,948,332	\$ 7,240,279	\$ 118,510,569	\$ 8,052,536.16
\$	50,000 - \$ 74,999	1,701	\$ 99,191,776	\$ 20,430,153	\$ 3,260,570	\$ 75,514,733	\$ 5,673,119.17
\$	75,000 - \$ 99,999	300	\$ 25,469,290	\$ 5,532,894	\$ 565,200	\$ 19,359,329	\$ 1,654,588.04
\$100,000 AND OVER		214	\$ 56,305,471	\$ 13,395,334	\$ 413,400	\$ 42,487,958	\$ 1,529,896.73
NO AGI		111	\$ 0	\$ 726,764-	\$ 79,991	\$ 342,089	\$ 145,873.19
TOTALS		538,290	\$ 7,045,367,908	\$ 762,902,927	\$ 682,579,420	\$ 5,590,554,346	\$228,177,008.87

TABLE 20

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL NO-PAY RETURNS BY STANDARD DEDUCTION				TAXABLE INCOME	TAX PAID
		ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION			
\$ 1 - \$ 2,999	111,137	\$ 193,789,418	\$ 2,813,534	\$ 28,920,613	\$ 163,015,586	\$.00	
\$ 3,000 - \$ 3,999	24,782	\$ 86,178,525	\$ 1,932,718	\$ 12,681,766	\$ 71,643,125	\$.00	
\$ 4,000 - \$ 4,999	23,264	\$ 104,864,319	\$ 2,304,397	\$ 15,423,424	\$ 87,279,395	\$.00	
\$ 5,000 - \$ 5,999	1,033	\$ 5,594,534	\$ 1,090,843	\$ 693,724	\$ 3,915,412	\$.00	
\$ 6,000 - \$ 6,999	560	\$ 3,617,938	\$ 769,099	\$ 444,643	\$ 2,511,325	\$.00	
\$ 7,000 - \$ 7,999	410	\$ 3,073,976	\$ 566,464	\$ 393,883	\$ 2,200,003	\$.00	
\$ 8,000 - \$ 8,999	362	\$ 3,073,753	\$ 591,227	\$ 380,972	\$ 2,169,626	\$.00	
\$ 9,000 - \$ 9,999	271	\$ 2,575,146	\$ 603,078	\$ 294,210	\$ 1,753,453	\$.00	
\$ 10,000 - \$ 11,999	396	\$ 4,303,265	\$ 865,768	\$ 461,047	\$ 3,089,757	\$.00	
\$ 12,000 - \$ 13,999	285	\$ 3,705,926	\$ 797,072	\$ 344,580	\$ 2,626,309	\$.00	
\$ 14,000 - \$ 15,999	221	\$ 3,309,549	\$ 678,157	\$ 294,393	\$ 2,375,071	\$.00	
\$ 16,000 - \$ 17,999	167	\$ 2,837,797	\$ 518,606	\$ 251,635	\$ 2,129,631	\$.00	
\$ 18,000 - \$ 19,999	136	\$ 2,572,136	\$ 502,029	\$ 197,719	\$ 1,893,783	\$.00	
\$ 20,000 - \$ 21,999	79	\$ 1,651,270	\$ 366,101	\$ 119,615	\$ 1,196,018	\$.00	
\$ 22,000 - \$ 24,999	96	\$ 2,253,001	\$ 422,169	\$ 186,328	\$ 1,664,041	\$.00	
\$ 25,000 - \$ 29,999	106	\$ 2,883,104	\$ 673,325	\$ 201,604	\$ 2,111,661	\$.00	
\$ 30,000 - \$ 34,999	59	\$ 1,906,067	\$ 564,246	\$ 115,502	\$ 1,344,272	\$.00	
\$ 35,000 - \$ 39,999	29	\$ 1,082,767	\$ 521,829	\$ 46,208	\$ 575,307	\$.00	
\$ 40,000 - \$ 49,999	35	\$ 1,533,540	\$ 481,466	\$ 70,201	\$ 1,068,670	\$.00	
\$ 50,000 - \$ 74,999	32	\$ 2,055,984	\$ 648,968	\$ 69,498	\$ 1,457,273	\$.00	
\$ 75,000 - \$ 99,999	8	\$ 668,328	\$ 442,195	\$ 9,600	\$ 320,010	\$.00	
\$100,000 AND OVER	22	\$ 6,505,939	\$ 2,389,899	\$ 41,401	\$ 4,632,723	\$.00	
NO AGI	33,381	\$ 0	\$ 2,280,810	\$ 3,692,849	\$ 295,014	\$.00	
TOTALS	196,871	\$ 440,936,882	\$ 22,824,000	\$ 65,335,415	\$ 361,267,465	\$.00	

TABLE 21

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL SINGLE RETURNS BY STANDARD DEDUCTION ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
\$ 1 - \$ 2,999	19,871	\$ 139,348,485	\$ 2,140,564	\$ 20,665,897	\$ 116,928,844	\$ 20,557.29
\$ 3,000 - \$ 3,999	32,765	\$ 114,528,455	\$ 3,152,104	\$ 16,736,744	\$ 94,637,994	\$ 345,942.44
\$ 4,000 - \$ 4,999	30,659	\$ 137,789,718	\$ 4,399,212	\$ 19,999,348	\$ 113,274,084	\$ 632,789.29
\$ 5,000 - \$ 5,999	23,810	\$ 130,602,069	\$ 6,855,386	\$ 18,558,241	\$ 104,996,044	\$ 1,592,354.34
\$ 6,000 - \$ 6,999	20,578	\$ 133,531,630	\$ 8,168,648	\$ 18,794,554	\$ 106,340,980	\$ 2,117,617.36
\$ 7,000 - \$ 7,999	18,949	\$ 142,024,022	\$ 9,928,057	\$ 19,800,590	\$ 112,089,772	\$ 2,597,019.67
\$ 8,000 - \$ 8,999	18,121	\$ 153,993,522	\$ 12,001,593	\$ 21,071,774	\$ 120,704,516	\$ 3,116,299.47
\$ 9,000 - \$ 9,999	16,818	\$ 159,630,358	\$ 13,653,835	\$ 20,353,229	\$ 125,419,513	\$ 3,586,834.31
\$ 10,000 - \$ 11,999	28,150	\$ 308,623,105	\$ 29,039,917	\$ 34,887,543	\$ 244,308,396	\$ 7,891,842.78
\$ 12,000 - \$ 13,999	23,433	\$ 303,830,843	\$ 31,614,572	\$ 30,033,687	\$ 241,815,781	\$ 8,961,376.51
\$ 14,000 - \$ 15,999	18,823	\$ 281,603,343	\$ 31,909,818	\$ 24,886,024	\$ 224,475,361	\$ 9,181,127.72
\$ 16,000 - \$ 17,999	14,696	\$ 249,220,621	\$ 30,710,427	\$ 19,998,222	\$ 198,241,684	\$ 8,687,876.87
\$ 18,000 - \$ 19,999	11,293	\$ 213,932,192	\$ 28,292,960	\$ 15,895,596	\$ 169,515,557	\$ 7,823,012.21
\$ 20,000 - \$ 21,999	8,387	\$ 175,683,701	\$ 24,739,153	\$ 12,226,709	\$ 138,520,059	\$ 6,747,776.66
\$ 22,000 - \$ 24,999	8,065	\$ 188,416,385	\$ 28,406,809	\$ 12,149,404	\$ 147,683,540	\$ 7,571,111.99
\$ 25,000 - \$ 29,999	6,825	\$ 185,176,443	\$ 30,718,369	\$ 10,368,760	\$ 143,954,452	\$ 7,891,592.57
\$ 30,000 - \$ 34,999	2,833	\$ 91,048,609	\$ 16,470,481	\$ 4,277,036	\$ 70,238,145	\$ 4,159,069.95
\$ 35,000 - \$ 39,999	1,167	\$ 43,374,743	\$ 8,907,348	\$ 1,696,071	\$ 32,756,869	\$ 2,046,588.62
\$ 40,000 - \$ 49,999	864	\$ 37,763,091	\$ 8,001,741	\$ 1,234,801	\$ 28,563,145	\$ 1,956,920.97
\$ 50,000 - \$ 74,999	444	\$ 25,969,084	\$ 6,285,352	\$ 621,371	\$ 19,077,090	\$ 1,435,713.59
\$ 75,000 - \$ 99,999	81	\$ 6,816,940	\$ 1,672,704	\$ 109,800	\$ 5,031,594	\$ 459,910.79
\$100,000 AND OVER	47	\$ 8,254,894	\$ 2,074,011	\$ 65,400	\$ 6,114,571	\$ 438,423.08
NO AGI	9,421	\$ 0	\$ 211,489	\$ 597,421	\$ 118,528	\$ 41,851.61
TOTALS	376,100	\$ 3,231,162,253	\$ 339,354,550	\$ 325,028,222	\$ 2,564,806,519	\$ 89,303,810.09

TABLE 22

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL MARRIED JOINT ADJUSTED GROSS INCOME	RETURNS BY STANDARD DEDUCTION FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
\$ 1 - \$ 2,999	13,072	\$ 21,589,919	\$ 51,719	\$ 3,391,013	\$ 18,705,449	\$ 17,520.90
\$ 3,000 - \$ 3,999	6,304	\$ 22,150,717	\$ 148,201	\$ 3,307,581	\$ 18,724,646	\$ 3,548.45
\$ 4,000 - \$ 4,999	7,244	\$ 32,734,159	\$ 434,509	\$ 4,883,408	\$ 27,558,521	\$ 15,106.29
\$ 5,000 - \$ 5,999	3,934	\$ 21,612,911	\$ 478,023	\$ 3,174,750	\$ 17,938,798	\$ 164,817.57
\$ 6,000 - \$ 6,999	3,719	\$ 24,158,885	\$ 661,949	\$ 3,537,116	\$ 19,986,933	\$ 305,163.73
\$ 7,000 - \$ 7,999	3,601	\$ 27,031,242	\$ 730,376	\$ 3,946,318	\$ 22,304,790	\$ 429,884.18
\$ 8,000 - \$ 8,999	3,615	\$ 30,727,546	\$ 1,091,251	\$ 4,448,683	\$ 25,151,693	\$ 572,907.20
\$ 9,000 - \$ 9,999	3,723	\$ 35,348,656	\$ 1,500,880	\$ 5,079,028	\$ 28,732,414	\$ 738,241.67
\$ 10,000 - \$ 11,999	7,111	\$ 78,086,151	\$ 4,077,272	\$ 11,105,265	\$ 62,806,564	\$ 1,844,428.38
\$ 12,000 - \$ 13,999	6,975	\$ 90,688,497	\$ 5,533,189	\$ 12,773,857	\$ 72,256,168	\$ 2,460,822.82
\$ 14,000 - \$ 15,999	6,909	\$ 103,533,833	\$ 7,123,650	\$ 14,460,119	\$ 81,805,032	\$ 3,090,133.09
\$ 16,000 - \$ 17,999	6,948	\$ 118,132,881	\$ 9,024,048	\$ 16,373,465	\$ 92,619,000	\$ 3,789,850.88
\$ 18,000 - \$ 19,999	6,864	\$ 130,284,563	\$ 10,914,916	\$ 17,893,436	\$ 101,294,485	\$ 4,404,237.36
\$ 20,000 - \$ 21,999	6,444	\$ 135,167,963	\$ 12,251,131	\$ 18,343,147	\$ 104,420,015	\$ 4,784,966.26
\$ 22,000 - \$ 24,999	8,061	\$ 188,902,376	\$ 18,760,414	\$ 24,045,504	\$ 145,852,743	\$ 7,050,497.79
\$ 25,000 - \$ 29,999	9,208	\$ 251,439,326	\$ 24,522,113	\$ 27,588,758	\$ 195,085,454	\$ 10,223,157.73
\$ 30,000 - \$ 34,999	4,771	\$ 153,678,371	\$ 19,971,873	\$ 14,287,336	\$ 119,368,886	\$ 6,794,324.25
\$ 35,000 - \$ 39,999	2,313	\$ 86,009,086	\$ 12,406,576	\$ 6,922,607	\$ 66,620,696	\$ 3,996,355.59
\$ 40,000 - \$ 49,999	1,610	\$ 70,528,817	\$ 10,764,467	\$ 4,825,279	\$ 54,875,771	\$ 3,430,378.67
\$ 50,000 - \$ 74,999	655	\$ 38,363,363	\$ 7,368,692	\$ 1,947,897	\$ 29,188,070	\$ 1,911,577.74
\$ 75,000 - \$ 99,999	111	\$ 9,347,909	\$ 2,042,737	\$ 327,000	\$ 7,069,660	\$ 512,484.44
\$100,000 AND OVER	97	\$ 37,361,569	\$ 9,573,926	\$ 279,001	\$ 28,063,010	\$ 525,552.77
NO AGI	23,050	\$ 0	\$ 1,402,810	\$ 2,742,087	\$ 434,579	\$ 101,636.38
TOTALS	136,339	\$ 1,706,878,740	\$ 164,834,722	\$ 205,682,655	\$ 1,340,863,377	\$ 57,167,594.14

TABLE 23

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL MARRIED ADJUSTED GROSS INCOME	SEPARATE RETURNS BY FEDERAL TAX DEDUCTION	STANDARD DEDUCTION STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
\$ 1 - \$ 2,999	22,690	\$ 44,825,815	\$ 75,408	\$ 6,743,248	\$ 38,015,076	\$ 31,278.31
\$ 3,000 - \$ 3,999	13,789	\$ 48,269,716	\$ 1,135,055	\$ 7,064,307	\$ 39,956,268	\$ 186,018.07
\$ 4,000 - \$ 4,999	13,595	\$ 61,189,353	\$ 2,090,550	\$ 8,858,172	\$ 50,112,583	\$ 485,339.24
\$ 5,000 - \$ 5,999	13,311	\$ 73,147,689	\$ 3,396,516	\$ 10,457,258	\$ 59,157,168	\$ 874,777.84
\$ 6,000 - \$ 6,999	13,043	\$ 84,771,849	\$ 4,623,117	\$ 12,005,488	\$ 67,988,316	\$ 1,310,651.96
\$ 7,000 - \$ 7,999	12,922	\$ 96,911,176	\$ 6,167,363	\$ 13,583,519	\$ 77,021,461	\$ 1,746,183.86
\$ 8,000 - \$ 8,999	12,652	\$ 107,512,149	\$ 7,605,041	\$ 14,653,735	\$ 85,083,738	\$ 2,152,024.38
\$ 9,000 - \$ 9,999	12,014	\$ 114,021,955	\$ 8,864,870	\$ 14,315,714	\$ 90,665,296	\$ 2,540,497.52
\$ 10,000 - \$ 11,999	21,938	\$ 240,710,262	\$ 21,116,269	\$ 26,251,582	\$ 193,012,227	\$ 6,158,686.76
\$ 12,000 - \$ 13,999	18,525	\$ 240,214,106	\$ 23,537,848	\$ 22,205,174	\$ 194,171,765	\$ 7,159,091.77
\$ 14,000 - \$ 15,999	15,436	\$ 231,009,458	\$ 25,080,336	\$ 18,509,320	\$ 187,144,901	\$ 7,638,942.48
\$ 16,000 - \$ 17,999	12,792	\$ 217,005,415	\$ 25,585,497	\$ 15,345,309	\$ 175,828,443	\$ 7,723,770.29
\$ 18,000 - \$ 19,999	10,244	\$ 194,046,508	\$ 24,609,238	\$ 12,287,697	\$ 156,951,429	\$ 7,298,344.79
\$ 20,000 - \$ 21,999	7,492	\$ 156,926,757	\$ 21,343,124	\$ 8,986,316	\$ 126,446,176	\$ 6,250,713.50
\$ 22,000 - \$ 24,999	7,738	\$ 180,996,572	\$ 26,128,180	\$ 9,282,920	\$ 145,404,051	\$ 7,627,957.80
\$ 25,000 - \$ 29,999	7,119	\$ 193,324,086	\$ 31,026,643	\$ 8,538,053	\$ 153,573,476	\$ 8,684,438.18
\$ 30,000 - \$ 34,999	3,103	\$ 99,810,518	\$ 17,075,749	\$ 3,721,868	\$ 78,922,442	\$ 4,843,767.42
\$ 35,000 - \$ 39,999	1,413	\$ 52,507,456	\$ 9,651,493	\$ 1,701,346	\$ 41,244,749	\$ 2,751,557.22
\$ 40,000 - \$ 49,999	1,043	\$ 46,079,928	\$ 8,663,590	\$ 1,250,400	\$ 36,140,323	\$ 2,665,236.52
\$ 50,000 - \$ 74,999	634	\$ 36,915,313	\$ 7,425,077	\$ 760,800	\$ 28,706,846	\$ 2,325,827.84
\$ 75,000 - \$ 99,999	116	\$ 9,972,769	\$ 2,259,648	\$ 138,000	\$ 7,578,085	\$ 682,192.81
\$100,000 AND OVER	92	\$ 17,194,947	\$ 4,137,296	\$ 110,400	\$ 12,943,100	\$ 565,920.88
NO AGI	1,021	\$ 0	\$ 60,253-	\$ 433,332	\$ 83,996	\$ 2,385.20
TOTALS	222,722	\$ 2,547,363,797	\$ 281,537,655	\$ 217,203,958	\$ 2,046,151,915	\$ 81,705,604.64

TABLE 24

CHARITABLE CONTRIBUTIONS FOR NONITEMIZERS
TOTAL RETURNS BY ADJUSTED GROSS INCOME

ADJUSTED GROSS INCOME BRACKETS	NO OF RETURNS	STANDARD DEDUCTIONS	NO OF CHARITABLE	CHARITABLE CONTRIBUTIONS
\$ 1 - \$ 2,999	115,633	\$ 30,800,158	14,912	\$ 357,142
\$ 3,000 - \$ 3,999	52,858	\$ 27,108,632	11,235	\$ 303,621
\$ 4,000 - \$ 4,999	51,498	\$ 33,740,928	12,072	\$ 353,454
\$ 5,000 - \$ 5,999	41,055	\$ 32,190,249	14,540	\$ 469,742
\$ 6,000 - \$ 6,999	37,340	\$ 34,337,158	14,161	\$ 469,593
\$ 7,000 - \$ 7,999	35,472	\$ 37,330,427	14,237	\$ 486,257
\$ 8,000 - \$ 8,999	34,388	\$ 40,174,192	14,510	\$ 497,383
\$ 9,000 - \$ 9,999	32,555	\$ 39,747,971	14,357	\$ 496,130
\$ 10,000 - \$ 11,999	57,199	\$ 72,244,390	26,570	\$ 935,198
\$ 12,000 - \$ 13,999	48,933	\$ 65,012,718	23,653	\$ 856,733
\$ 14,000 - \$ 15,999	41,168	\$ 57,855,463	20,959	\$ 793,283
\$ 16,000 - \$ 17,999	34,436	\$ 51,716,996	18,365	\$ 720,097
\$ 18,000 - \$ 19,999	28,401	\$ 46,076,729	15,566	\$ 630,522
\$ 20,000 - \$ 21,999	22,323	\$ 39,556,172	12,996	\$ 547,072
\$ 22,000 - \$ 24,999	23,864	\$ 45,477,828	14,290	\$ 623,387
\$ 25,000 - \$ 29,999	23,152	\$ 46,495,571	14,532	\$ 675,255
\$ 30,000 - \$ 34,999	10,707	\$ 22,286,240	7,126	\$ 351,190
\$ 35,000 - \$ 39,999	4,893	\$ 10,320,024	3,482	\$ 180,279
\$ 40,000 - \$ 49,999	3,517	\$ 7,310,480	2,586	\$ 140,099
\$ 50,000 - \$ 74,999	1,733	\$ 3,330,068	1,277	\$ 69,582
\$ 75,000 - \$ 99,999	308	\$ 574,800	213	\$ 12,017
\$100,000 AND OVER	236	\$ 454,801	149	\$ 9,228
NO AGI	33,492	\$ 3,772,840	583	\$ 38,153
TOTALS	735,161	\$ 747,914,835	272,331	\$ 10,015,417

TABLE 25
TOTAL RETURNS BY TAXABLE INCOME

TAXABLE INCOME	NUMBER OF RETURNS	ALL ADJUSTED GROSS INCOMES	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
\$ 1 - \$ 999	53,004	\$ 85,161,315	\$ 8,477,381	\$ 32,273,781	70,523	8,911	\$ 480,626.98
\$ 1,000 - \$ 1,999	93,473	\$ 232,564,850	\$ 11,861,976	\$ 141,613,939	122,330	11,904	\$ 87,354.14
\$ 2,000 - \$ 2,999	106,126	\$ 392,574,240	\$ 17,487,452	\$ 265,674,744	146,834	17,331	\$ 647,162.51
\$ 3,000 - \$ 3,999	107,152	\$ 533,400,013	\$ 26,422,113	\$ 375,015,233	154,714	24,643	\$ 2,555,476.45
\$ 4,000 - \$ 4,999	97,060	\$ 610,527,277	\$ 36,546,849	\$ 434,607,294	137,839	26,706	\$ 6,097,998.86
\$ 5,000 - \$ 5,999	85,762	\$ 658,491,967	\$ 46,469,004	\$ 471,174,847	118,822	26,796	\$ 9,697,545.82
\$ 6,000 - \$ 6,999	80,986	\$ 729,452,114	\$ 57,016,800	\$ 525,749,094	110,894	28,176	\$ 12,894,475.62
\$ 7,000 - \$ 7,999	73,297	\$ 757,503,037	\$ 63,534,125	\$ 549,363,249	99,192	29,416	\$ 15,203,578.73
\$ 8,000 - \$ 8,999	69,152	\$ 804,943,505	\$ 71,199,149	\$ 587,510,885	92,547	30,423	\$ 18,158,510.19
\$ 9,000 - \$ 9,999	66,082	\$ 855,198,972	\$ 80,307,723	\$ 627,446,883	87,330	32,145	\$ 21,184,175.79
\$ 10,000 - \$ 14,999	285,598	\$ 4,820,789,099	\$ 519,936,724	\$ 3,538,064,039	372,745	184,134	\$145,298,595.48
\$ 15,000 - \$ 19,999	185,994	\$ 4,413,751,065	\$ 554,170,295	\$ 3,209,162,917	244,948	165,798	\$157,251,282.93
\$ 20,000 - \$ 24,999	99,199	\$ 3,059,842,303	\$ 426,759,786	\$ 2,203,485,062	136,535	107,520	\$122,168,077.18
\$ 25,000 - \$ 29,999	46,931	\$ 1,792,806,150	\$ 268,754,768	\$ 1,274,962,019	68,754	55,786	\$ 76,951,073.84
\$ 30,000 - \$ 39,999	33,426	\$ 1,636,809,618	\$ 270,280,376	\$ 1,134,812,976	52,034	39,247	\$ 74,720,304.49
\$ 40,000 - \$ 49,999	10,727	\$ 706,518,999	\$ 130,631,943	\$ 474,517,578	17,363	11,820	\$ 33,956,052.31
\$ 50,000 - \$ 74,999	8,269	\$ 756,965,928	\$ 156,852,291	\$ 491,492,659	13,405	9,339	\$ 38,877,577.52
\$ 75,000 AND OVER	5,174	\$ 1,601,076,039	\$ 419,658,580	\$ 963,892,847	8,428	5,612	\$ 63,135,320.64
NO TAXABLE INCOME	55,469	\$ 184,920,829	\$ 94,451,261	\$ 0	109,790	41,973	\$ 761,312.00
TOTALS	1,562,881	\$ 24,633,297,320	\$ 3,260,818,596	\$ 17,300,820,046	2,165,027	857,680	\$800,126,501.48

TABLE 26

TAXABLE INCOME	NUMBER OF RETURNS	ALL ADJUSTED GROSS INCOME	TOTAL PAY RETURNS ADJUSTED GROSS INCOMES FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
\$ 1 - \$ 999	188	\$ 827,344	\$ 325,336	\$ 106,314	302	48	\$ 480,626.98
\$ 1,000 - \$ 1,999	299	\$ 1,308,083	\$ 274,102	\$ 459,850	413	61	\$ 87,354.14
\$ 2,000 - \$ 2,999	44,054	\$ 162,849,712	\$ 8,234,897	\$ 115,717,903	46,922	1,502	\$ 647,162.51
\$ 3,000 - \$ 3,999	75,663	\$ 385,383,052	\$ 23,456,321	\$ 265,141,116	96,554	9,677	\$ 2,555,476.45
\$ 4,000 - \$ 4,999	89,186	\$ 568,519,521	\$ 36,351,968	\$ 401,471,440	123,293	21,574	\$ 6,097,998.86
\$ 5,000 - \$ 5,999	84,676	\$ 649,986,260	\$ 46,166,220	\$ 465,240,549	117,245	25,725	\$ 9,697,545.82
\$ 6,000 - \$ 6,999	80,094	\$ 720,954,538	\$ 56,461,421	\$ 519,957,688	109,660	27,398	\$ 12,894,475.62
\$ 7,000 - \$ 7,999	72,709	\$ 751,241,101	\$ 63,058,624	\$ 544,958,543	98,363	28,991	\$ 15,203,578.73
\$ 8,000 - \$ 8,999	68,721	\$ 799,784,232	\$ 70,749,596	\$ 583,864,076	91,994	30,139	\$ 18,158,510.19
\$ 9,000 - \$ 9,999	65,666	\$ 849,424,909	\$ 79,768,505	\$ 623,499,021	86,819	31,925	\$ 21,184,175.79
\$ 10,000 - \$ 14,999	284,200	\$ 4,796,196,808	\$ 517,151,704	\$ 3,520,879,177	371,004	183,390	\$145,298,595.48
\$ 15,000 - \$ 19,999	185,260	\$ 4,395,291,215	\$ 551,754,979	\$ 3,196,530,109	243,993	165,355	\$157,251,282.93
\$ 20,000 - \$ 24,999	98,834	\$ 3,047,381,293	\$ 424,881,254	\$ 2,195,359,917	136,012	107,266	\$122,168,077.18
\$ 25,000 - \$ 29,999	46,713	\$ 1,783,708,986	\$ 267,304,020	\$ 1,269,035,344	68,399	55,619	\$ 76,951,073.84
\$ 30,000 - \$ 39,999	33,190	\$ 1,624,084,674	\$ 268,253,715	\$ 1,126,622,043	51,621	39,025	\$ 74,720,304.49
\$ 40,000 - \$ 49,999	10,624	\$ 698,694,228	\$ 129,162,380	\$ 469,926,795	17,187	11,724	\$ 33,956,052.31
\$ 50,000 - \$ 74,999	8,162	\$ 746,258,647	\$ 154,739,545	\$ 485,185,572	13,212	9,216	\$ 38,877,577.52
\$ 75,000 AND OVER	5,030	\$ 1,517,252,840	\$ 403,616,535	\$ 922,144,565	8,166	5,503	\$ 63,135,320.64
NO TAXABLE INCOME	366	\$ 5,854,566	\$ 4,199,575	\$ 0	759	236	\$ 761,312.00
TOTALS	1,253,635	\$ 23,505,002,009	\$ 3,105,910,697	\$ 16,706,100,022	1,681,918	754,374	\$800,126,501.48

TABLE 27

TAXABLE INCOME		NUMBER OF RETURNS	TOTAL NO-PAY RETURNS ADJUSTED GROSS INCOMES					TAX PAID
			ALL ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	
\$ 1 - \$ 999	52,816	\$ 84,333,971	\$ 8,152,045	\$ 32,167,467	70,221	8,863	\$.00	
\$ 1,000 - \$ 1,999	93,174	\$ 231,256,767	\$ 11,587,874	\$ 141,154,089	121,917	11,843	\$.00	
\$ 2,000 - \$ 2,999	62,012	\$ 229,124,528	\$ 9,252,555	\$ 149,956,841	99,912	15,829	\$.00	
\$ 3,000 - \$ 3,999	31,489	\$ 148,016,961	\$ 2,965,792	\$ 109,874,117	58,160	14,966	\$.00	
\$ 4,000 - \$ 4,999	7,874	\$ 42,007,756	\$ 194,881	\$ 33,135,854	14,546	5,132	\$.00	
\$ 5,000 - \$ 5,999	1,086	\$ 8,505,707	\$ 302,784	\$ 5,934,298	1,577	1,071	\$.00	
\$ 6,000 - \$ 6,999	892	\$ 8,497,576	\$ 555,379	\$ 5,791,406	1,234	778	\$.00	
\$ 7,000 - \$ 7,999	588	\$ 6,261,936	\$ 475,501	\$ 4,404,706	829	425	\$.00	
\$ 8,000 - \$ 8,999	431	\$ 5,159,273	\$ 449,553	\$ 3,646,809	553	284	\$.00	
\$ 9,000 - \$ 9,999	416	\$ 5,774,063	\$ 539,218	\$ 3,947,862	511	220	\$.00	
\$ 10,000 - \$ 14,999	1,398	\$ 24,592,291	\$ 2,785,020	\$ 17,184,862	1,741	744	\$.00	
\$ 15,000 - \$ 19,999	734	\$ 18,459,850	\$ 2,415,316	\$ 12,632,808	955	443	\$.00	
\$ 20,000 - \$ 24,999	365	\$ 12,461,010	\$ 1,878,532	\$ 8,125,145	523	254	\$.00	
\$ 25,000 - \$ 29,999	218	\$ 9,097,164	\$ 1,450,748	\$ 5,926,675	355	167	\$.00	
\$ 30,000 - \$ 39,999	236	\$ 12,724,944	\$ 2,026,661	\$ 8,190,933	413	222	\$.00	
\$ 40,000 - \$ 49,999	103	\$ 7,824,771	\$ 1,469,563	\$ 4,590,783	176	96	\$.00	
\$ 50,000 - \$ 74,999	107	\$ 10,707,281	\$ 2,112,746	\$ 6,307,087	193	123	\$.00	
\$ 75,000 AND OVER	144	\$ 83,823,199	\$ 16,042,045	\$ 41,748,282	262	109	\$.00	
NO TAXABLE INCOME	55,103	\$ 179,066,263	\$ 90,251,686	\$ 0	109,031	41,737	\$.00	
TOTALS	309,246	\$ 1,128,295,311	\$ 154,907,899	\$ 594,720,024	483,109	103,306	\$.00	

TABLE 28

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL PAY AND CHILD CARE CREDIT	NO-PAY RETURNS BY POLITICAL CONTRIBUTION	CREDIT OUT OF STATE CREDIT	MOTOR FUEL CREDIT	TAX PAID
\$ 1 - \$ 2,999	170,140	\$ 5,913	\$ 388.00	\$ 750.38	\$ 571,154.63	\$ 162,047.33
\$ 3,000 - \$ 3,999	77,839	\$ 30,130	\$ 1,092.00	\$ 4,923.48	\$ 238,687.80	\$ 811,767.31
\$ 4,000 - \$ 4,999	78,336	\$ 60,619	\$ 1,576.00	\$ 13,248.29	\$ 267,971.21	\$ 1,774,011.09
\$ 5,000 - \$ 5,999	73,931	\$ 111,188	\$ 2,358.00	\$ 32,538.09	\$ 242,848.27	\$ 3,869,842.28
\$ 6,000 - \$ 6,999	69,064	\$ 157,168	\$ 2,902.00	\$ 51,745.68	\$ 260,500.83	\$ 6,096,949.59
\$ 7,000 - \$ 7,999	65,122	\$ 208,438	\$ 2,919.00	\$ 76,966.67	\$ 241,784.18	\$ 7,381,509.92
\$ 8,000 - \$ 8,999	62,416	\$ 257,241	\$ 3,019.00	\$ 102,372.53	\$ 212,290.60	\$ 9,222,109.55
\$ 9,000 - \$ 9,999	59,855	\$ 317,326	\$ 3,162.00	\$ 125,424.21	\$ 188,397.12	\$ 11,038,633.14
\$ 10,000 - \$ 11,999	110,198	\$ 817,152	\$ 6,214.00	\$ 388,868.31	\$ 360,478.49	\$ 26,936,580.99
\$ 12,000 - \$ 13,999	100,515	\$ 974,768	\$ 6,430.00	\$ 484,497.08	\$ 330,166.18	\$ 33,557,265.27
\$ 14,000 - \$ 15,999	90,573	\$ 1,017,203	\$ 6,520.00	\$ 606,546.65	\$ 277,694.62	\$ 38,699,159.14
\$ 16,000 - \$ 17,999	82,584	\$ 1,046,252	\$ 6,663.00	\$ 672,656.63	\$ 244,618.53	\$ 42,999,266.85
\$ 18,000 - \$ 19,999	74,641	\$ 995,105	\$ 6,494.00	\$ 682,685.84	\$ 196,098.08	\$ 45,770,176.07
\$ 20,000 - \$ 21,999	64,831	\$ 871,318	\$ 6,670.00	\$ 739,030.15	\$ 166,153.76	\$ 45,837,078.79
\$ 22,000 - \$ 24,999	79,638	\$ 1,073,839	\$ 9,615.00	\$ 1,048,000.18	\$ 214,322.74	\$ 65,954,601.07
\$ 25,000 - \$ 29,999	96,817	\$ 1,175,171	\$ 14,788.00	\$ 1,543,827.70	\$ 245,932.19	\$ 99,478,879.33
\$ 30,000 - \$ 34,999	59,795	\$ 651,382	\$ 11,773.00	\$ 1,063,082.70	\$ 148,879.86	\$ 77,426,427.15
\$ 35,000 - \$ 39,999	34,748	\$ 332,281	\$ 9,049.00	\$ 827,826.58	\$ 84,229.43	\$ 53,788,861.11
\$ 40,000 - \$ 49,999	33,381	\$ 279,707	\$ 13,746.00	\$ 973,634.43	\$ 98,661.09	\$ 63,388,419.62
\$ 50,000 - \$ 74,999	24,329	\$ 189,840	\$ 16,981.00	\$ 749,909.91	\$ 76,877.18	\$ 64,756,410.37
\$ 75,000 - \$ 99,999	6,598	\$ 46,004	\$ 8,029.00	\$ 311,149.14	\$ 17,063.79	\$ 26,634,995.34
\$100,000 AND OVER	7,963	\$ 37,076	\$ 13,531.00	\$ 1,361,026.93	\$ 17,574.68	\$ 74,190,600.04
NO AGI	39,567	\$ 16	\$ 79.00	\$ 195.00	\$ 2,108,631.10	\$ 350,910.13
TOTAL S	1,562,881	\$ 10,655,137	\$ 153,998.00	\$ 11,860,906.56	\$ 6,811,016.36	\$800,126,501.48

TABLE 29

		TOTAL PAY AND NO-PAY RETURNS BY FEDERAL TAX PAYMENT				
ADJUSTED GROSS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX PAYMENTS	FEDERAL TAX REFUNDS	FEDERAL TAX DEDUCTION	TAX PAID
\$ 1 - \$ 2,999	170,140	\$ 300,013,563	\$ 19,958,329	\$ 18,324,973	\$ 1,633,356	\$ 162,047.33
\$ 3,000 - \$ 3,999	11,839	\$ 272,487,924	\$ 16,571,509	\$ 10,386,668	\$ 6,184,841	\$ 811,767.31
\$ 4,000 - \$ 4,999	78,336	\$ 352,508,758	\$ 22,412,055	\$ 11,481,982	\$ 10,930,073	\$ 1,774,011.09
\$ 5,000 - \$ 5,999	73,931	\$ 406,144,453	\$ 33,131,060	\$ 14,900,558	\$ 18,230,502	\$ 3,869,842.28
\$ 6,000 - \$ 6,999	69,064	\$ 448,451,367	\$ 39,483,867	\$ 15,929,574	\$ 23,554,293	\$ 6,096,949.59
\$ 7,000 - \$ 7,999	65,122	\$ 488,164,381	\$ 46,220,517	\$ 16,719,383	\$ 29,501,134	\$ 7,381,509.92
\$ 8,000 - \$ 8,999	62,416	\$ 530,310,510	\$ 53,741,835	\$ 17,659,265	\$ 36,082,570	\$ 9,222,109.55
\$ 9,000 - \$ 9,999	59,855	\$ 568,314,422	\$ 60,211,201	\$ 17,868,776	\$ 42,342,425	\$ 11,038,633.14
\$ 10,000 - \$ 11,999	110,198	\$ 1,210,177,579	\$ 137,172,201	\$ 36,968,641	\$ 100,203,560	\$ 26,936,580.99
\$ 12,000 - \$ 13,999	100,515	\$ 1,304,560,908	\$ 159,147,594	\$ 39,508,005	\$ 119,639,589	\$ 33,557,265.27
\$ 14,000 - \$ 15,999	90,573	\$ 1,356,757,989	\$ 175,366,026	\$ 39,965,761	\$ 135,400,265	\$ 38,699,159.14
\$ 16,000 - \$ 17,999	82,584	\$ 1,402,618,701	\$ 190,217,815	\$ 41,344,336	\$ 148,873,479	\$ 42,999,266.85
\$ 18,000 - \$ 19,999	74,641	\$ 1,416,179,993	\$ 201,183,454	\$ 40,965,922	\$ 160,217,532	\$ 45,770,176.07
\$ 20,000 - \$ 21,999	64,831	\$ 1,359,927,650	\$ 201,235,503	\$ 39,906,302	\$ 161,329,201	\$ 45,837,078.79
\$ 22,000 - \$ 24,999	79,638	\$ 1,866,462,281	\$ 287,709,459	\$ 55,652,169	\$ 232,057,290	\$ 65,954,601.07
\$ 25,000 - \$ 29,999	96,817	\$ 2,644,697,393	\$ 432,382,506	\$ 80,190,471	\$ 352,192,035	\$ 99,478,879.33
\$ 30,000 - \$ 34,999	59,795	\$ 1,931,219,229	\$ 334,543,384	\$ 60,344,812	\$ 274,198,572	\$ 77,426,427.15
\$ 35,000 - \$ 39,999	34,748	\$ 1,295,299,261	\$ 236,181,597	\$ 40,863,796	\$ 195,317,801	\$ 53,788,861.11
\$ 40,000 - \$ 49,999	33,381	\$ 1,476,510,100	\$ 288,755,392	\$ 48,884,896	\$ 239,870,496	\$ 63,388,419.62
\$ 50,000 - \$ 74,999	24,329	\$ 1,442,517,727	\$ 316,071,088	\$ 49,347,864	\$ 266,723,224	\$ 64,756,410.37
\$ 75,000 - \$ 99,999	6,598	\$ 564,180,678	\$ 141,168,457	\$ 19,041,608	\$ 122,126,849	\$ 26,634,995.34
\$100,000 AND OVER	7,963	\$ 1,995,792,453	\$ 627,208,960	\$ 46,474,415	\$ 580,734,545	\$ 74,190,600.04
NO AGI	39,567	\$ 0	\$ 20,677,610	\$ 17,202,646	\$ 3,474,964	\$ 350,910.13
TOTALS	1,562,881	\$ 24,633,297,320	\$ 4,040,751,419	\$ 779,932,823	\$ 3,260,818,596	\$800,126,501.48

TABLE 30
1985 IOWA ELECTION CAMPAIGN FUND CHECKOFF
ALL FILERS BY COUNTY

COUNTY	NUMBER OF FILERS	ELIGIBLES		PARTICIPANTS		POLITICAL PARTY			PARTICIPATION RATE (PERCENT)
		NUMBER	PERCENT OF STATE	NUMBER	PERCENT OF STATE	NO. D/MO.	NO. R/PB.	NO. D/R	
ADAIR	5,282	3,604	.25	237	.15	75	106	56	6.58
ADAMS	3,203	2,075	.15	162	.10	61	67	34	7.81
ALLAMAKEE	8,897	6,166	.43	334	.21	104	138	92	5.42
APPANOOSI	7,793	5,633	.39	422	.26	157	129	136	7.49
AUDUBON	4,930	3,400	.24	284	.18	127	111	46	8.35
BENTON	13,968	10,899	.76	783	.48	315	235	233	7.18
BLACK HAWK	73,543	59,543	4.16	8,700	5.37	3,477	2,792	2,431	14.61
BOONE	15,784	12,691	.89	1,420	.88	618	368	434	11.19
BREMER	15,201	11,743	.82	1,133	.70	375	433	325	9.65
BUCHANAN	12,038	8,861	.62	902	.56	350	281	271	10.18
BULWA VISTA	13,100	9,878	.69	775	.48	280	286	209	7.85
BUTLER	10,293	7,391	.52	433	.27	157	179	97	5.86
CALHOUN	8,064	5,554	.39	474	.29	104	257	113	8.53
CARROLL	14,311	10,716	.75	863	.53	252	208	403	8.05
CASS	10,552	7,864	.55	560	.35	133	311	116	7.12
CEDAR	11,384	8,890	.62	845	.52	263	334	248	9.51
CERRO GORDO	30,817	24,848	1.74	3,075	1.90	1,099	966	1,010	12.38
CHICKASAW	9,660	7,339	.51	730	.45	226	300	204	9.95
CHICKASAW	8,859	6,357	.44	483	.30	263	135	85	7.60
CLARKE	5,204	3,745	.26	268	.17	107	84	77	7.16
CLAY	11,673	8,665	.61	817	.50	246	358	213	9.43
CLAYTON	11,890	8,263	.58	613	.38	188	213	212	7.42
CLINTON	32,512	25,946	1.81	2,560	1.58	877	947	736	9.87
CRAWFORD	11,412	8,415	.59	1,391	.86	162	154	1,075	16.53
DALLAS	19,065	15,465	1.08	2,447	1.51	1,073	797	577	15.82
DAVIS	4,968	3,418	.24	210	.13	98	68	44	6.14
DECATUR	4,772	3,300	.23	233	.14	110	70	53	7.06
DELAWARE	10,734	7,659	.54	1,174	.72	212	254	708	15.33
DE S MOINES	27,186	22,134	1.55	1,970	1.22	834	624	512	8.90
DICKINSON	9,978	7,373	.52	561	.35	162	249	150	7.61
DUBUQUI	54,080	43,088	3.01	6,314	3.89	2,566	1,170	2,578	14.65
EMMET	7,572	5,375	.38	306	.19	120	95	91	5.69
FAVETTE	13,918	10,031	.70	795	.49	300	327	168	7.93
FLOYD	11,505	8,641	.60	794	.49	291	203	300	9.19
FRANKLIN	7,688	5,574	.39	430	.27	127	191	112	7.71
FREMONT	5,131	3,714	.26	167	.10	84	47	36	4.50
GREEN	7,089	5,337	.37	424	.26	161	160	103	7.94
GRUNDY	8,414	6,494	.45	701	.43	151	354	196	10.79
GUTHRIE	7,483	5,496	.38	496	.31	193	177	126	9.02
HAMILTON	11,309	8,556	.60	710	.44	292	251	167	8.30
HANCOCK	8,295	6,055	.42	616	.38	158	160	298	10.17
HARDIN	13,628	10,239	.72	1,144	.71	545	355	244	11.17
HARRISON	9,151	6,793	.47	453	.28	109	136	208	6.67
HENRY	11,729	9,196	.64	683	.42	282	223	178	7.43
HOWARD	6,726	4,433	.31	301	.19	104	120	77	6.79
HUMBOLDT	7,456	5,514	.39	425	.26	149	153	123	7.71
IDA	5,591	4,028	.28	320	.20	58	82	180	7.94
IOWA	10,247	7,844	.55	559	.34	212	214	133	7.13
JACKSON	12,835	9,191	.64	619	.38	266	167	186	6.73
JASPER	22,887	18,559	1.30	2,520	1.55	1,118	766	636	13.58
JEFFERSON	9,380	6,895	.48	621	.38	180	200	241	9.01
JOHNSON	50,442	41,509	2.90	7,153	4.41	3,870	1,569	1,714	17.23
JOHNS	11,552	8,635	.60	658	.41	264	210	184	7.62

TABLE 30 (CONTD)
1985 IOWA ELECTION CAMPAIGN FUND CHECKOFF
ALL FILERS BY COUNTY

COUNTY	NUMBER OF FILERS	ELIGIBLES		PARTICIPANTS		POLITICAL PARTY			PARTICIPATION RATE (PERCENT)
		NUMBER	PERCENT OF STATE	NUMBER	PERCENT OF STATE	NO. D/MO.	NO. R/EP.	NO. D/R	
KIOKUK	8,014	5,701	.40	432	.27	148	140	144	7.58
KOSSUTH	12,972	9,163	.64	615	.38	243	207	165	6.71
LEWIS	24,384	19,813	1.38	1,723	1.06	753	492	478	8.70
LINN	105,570	89,180	6.23	14,388	8.88	5,659	4,545	4,184	16.13
LOUISA	7,041	5,404	.38	339	.21	113	122	104	6.27
LUCAS	5,970	4,339	.30	349	.22	150	135	64	8.04
LYON	7,547	5,268	.37	206	.13	71	103	32	3.91
MADISON	7,724	5,634	.39	680	.42	281	199	200	12.07
MAHASKA	13,008	10,022	.70	804	.50	300	306	198	8.02
MARTIN	18,217	14,604	1.02	1,481	.91	597	522	362	10.14
MARSHALL	25,266	20,591	1.44	2,286	1.41	708	1,010	568	11.10
MILLS	7,462	5,870	.41	400	.25	100	173	127	6.81
MITCHELL	7,213	5,234	.37	366	.23	128	141	97	6.99
MONONA	6,526	4,539	.32	308	.19	120	102	86	6.79
MONROE	4,915	3,496	.24	287	.18	116	98	73	8.21
MONTEGOMERY	8,137	6,233	.44	292	.18	84	152	56	4.68
MUSCATINE	25,201	20,644	1.44	1,789	1.10	561	626	602	8.67
OBRIEN	10,563	7,819	.55	472	.29	145	246	81	6.04
OSCEOLA	4,730	3,302	.23	191	.12	57	99	35	5.78
PAGE	10,953	8,104	.57	409	.25	91	122	126	5.05
PAIO AITO	6,988	4,964	.35	323	.20	135	115	73	6.51
PLYMOUTH	14,681	11,005	.77	605	.37	171	257	177	5.50
POCAHONTAS	6,642	4,732	.33	384	.24	178	133	73	8.11
POK	197,367	166,689	11.65	32,511	20.06	13,441	10,049	9,021	19.50
POTTAWATTAMIE	49,301	39,635	2.77	3,157	1.95	1,006	1,059	1,092	7.97
POWESHIEK	11,863	9,262	.65	722	.45	301	239	182	7.80
RINGGOLD	3,491	2,200	.15	99	.06	41	45	13	4.50
SAC	8,253	5,855	.41	341	.21	104	127	110	5.82
SCOTT	93,629	79,137	5.53	8,830	5.45	2,870	2,814	3,146	11.16
SHELBY	9,023	6,822	.48	465	.29	109	184	172	6.82
STOIX	17,722	13,118	.92	736	.45	172	435	129	5.61
STORY	39,505	32,070	2.24	5,643	3.48	2,462	1,675	1,506	17.60
TAMA	11,706	8,676	.61	773	.48	227	234	312	8.91
TAYLOR	4,664	3,001	.21	140	.09	57	54	29	4.67
UNION	8,084	6,017	.42	451	.28	146	194	111	7.50
VAN BUREN	4,814	3,363	.24	224	.14	80	89	55	6.66
WAPELLO	22,224	17,510	1.22	1,501	.93	787	357	357	8.57
WARREN	21,420	17,324	1.21	2,559	1.58	1,158	660	741	14.77
WASHINGTON	12,965	9,765	.68	585	.36	230	217	138	5.99
WAYNE	4,675	3,095	.22	213	.13	109	62	42	6.88
WEBSTER	25,898	20,527	1.43	2,276	1.40	866	604	806	11.09
WINNEBAGO	8,491	6,331	.44	564	.35	149	252	163	8.91
WINNEBAGO	11,993	8,665	.61	803	.50	291	267	245	9.27
WOODBURY	57,626	46,168	3.23	4,318	2.66	1,563	1,417	1,338	9.35
WORTH	5,227	3,746	.26	296	.18	123	79	94	7.90
WRIGHT	10,032	7,585	.53	690	.43	204	225	261	9.10
NON-RESIDENT	90,264	69,502	4.86	3,014	1.86	1,024	1,268	722	4.34
TOTALS	1,821,142	1,430,756	100.00*	162,108	100.00*	62,534	51,505	48,069	11.33

* TOTAL MAY NOT EQUAL 100.00 PERCENT DUE TO ROUNDING

TABLE 31
1985 IOWA ELECTION CAMPAIGN FUND CHECKOFF
ALL FILERS BY ADJUSTED GROSS INCOME BRACKETS

ADJUSTED GROSS INCOME	NUMBER OF FILERS	ELIGIBLES		PARTICIPANTS		POLITICAL PARTY			PARTICIPATION RATE (PERCENT)
		NUMBER	PERCENT OF STATE	NUMBER	PERCENT OF STATE	NO. DEMO.	NO. REPB.	NO. D/R	
\$ 1 - \$ 2,999	184,556	9,097	.64	814	.50	314	268	232	8.95
\$ 3,000 - \$ 3,999	84,925	40,940	2.86	3,998	2.47	1,511	1,187	1,300	9.77
\$ 4,000 - \$ 4,999	86,818	46,232	3.23	4,305	2.66	1,612	1,308	1,385	9.31
\$ 5,000 - \$ 5,999	81,638	67,645	4.73	6,022	3.71	2,389	1,703	1,930	8.90
\$ 6,000 - \$ 6,999	76,810	66,362	4.64	6,022	3.71	2,410	1,747	1,865	9.07
\$ 7,000 - \$ 7,999	72,553	65,137	4.55	5,740	3.54	2,322	1,611	1,807	8.81
\$ 8,000 - \$ 8,999	69,524	64,201	4.49	5,791	3.57	2,286	1,677	1,828	9.02
\$ 9,000 - \$ 9,999	66,819	62,839	4.39	5,931	3.66	2,299	1,686	1,946	9.44
\$ 10,000 - \$ 11,999	123,214	117,597	8.22	11,232	6.93	4,307	3,256	3,669	9.55
\$ 12,000 - \$ 13,999	113,017	109,364	7.64	10,849	6.69	4,313	3,089	3,447	9.92
\$ 14,000 - \$ 15,999	102,722	100,180	7.00	10,240	6.32	4,130	2,934	3,176	10.22
\$ 16,000 - \$ 17,999	94,686	92,844	6.49	9,931	6.13	3,961	2,852	3,118	10.70
\$ 18,000 - \$ 19,999	86,559	85,198	5.95	9,657	5.96	3,900	2,669	3,088	11.33
\$ 20,000 - \$ 21,999	76,389	75,361	5.27	8,877	5.48	3,659	2,448	2,770	11.78
\$ 22,000 - \$ 24,999	95,338	94,271	6.59	11,773	7.26	5,046	3,264	3,463	12.49
\$ 25,000 - \$ 29,999	118,966	117,724	8.23	15,854	9.78	6,704	4,703	4,447	13.47
\$ 30,000 - \$ 34,999	75,720	74,867	5.23	11,056	6.82	4,423	3,547	3,086	14.77
\$ 35,000 - \$ 39,999	45,610	45,053	3.15	7,257	4.48	2,586	2,676	1,995	16.11
\$ 40,000 - \$ 49,999	45,118	44,271	3.09	7,772	4.79	2,333	3,494	1,945	17.56
\$ 50,000 - \$ 74,999	33,485	32,546	2.27	5,977	3.69	1,463	3,354	1,160	18.36
\$ 75,000 - \$ 99,999	9,065	8,698	.61	1,506	.93	307	955	244	17.31
\$100,000 AND OVER	10,861	10,021	.70	1,481	.91	246	1,071	164	14.78
REJECTS (NO AGI)	66,749	308	.02	23	.01	13	6	4	7.47
TOTALS	1,821,142	1,430,756	100.00*	162,108	100.00*	62,534	51,505	48,069	11.33

* TOTAL MAY NOT EQUAL 100.00 PERCENT DUE TO ROUNDING

TABLE 32

SCHOOL DISTRICT SURTAX COLLECTIONS
Tax Year 1985

<u>School District</u>	<u>Percent of Surtax</u>	<u>Amount of Surtax</u>	<u>School District</u>	<u>Percent of Surtax</u>	<u>Amount of Surtax</u>
Amana Community	5.75%	38,342.97	Lohrville Community	4.75%	7,278.99
Ames Community	4.00%	497,612.34	LuVerne Community	8.50%	11,917.36
Armstrong-Ringsted Community	5.25%	32,812.96	Lytton Community	9.00%	15,156.03
Ar-We-Va Community	4.61%	21,728.73	Mallard Community	8.75%	13,345.12
Battle Creek Community	7.25%	18,733.81	Malvern Community	4.75%	19,273.67
Boone Valley Community	7.75%	16,966.06	Meriden-Cleghorn Community	10.75%	27,467.39
Boyden-Hull Community	2.26%	17,220.37	Meservey-Thornton Community	8.00%	26,774.62
Burt Community	10.25%	22,450.64	Morning Sun Community	13.00%	34,044.39
Cal Community	6.25%	24,540.11	New Market Community	10.50%	16,711.94
Carson-Macedonia Community	4.75%	14,654.72	Northeast Hamilton Community	7.75%	27,134.73
Central Dallas Community	5.25%	21,994.68	Oxford Junction Consolidated	17.25%	24,026.12
Clearfield Community	12.25%	12,679.83	Palmer Consolidated	10.00%	12,673.32
Crestland Community	7.50%	18,751.60	Paton-Churdan Community	9.00%	28,368.88
Diagonal Community	17.25%	12,814.02	Paullina Community	2.75%	12,766.58
Dows Community	4.75%	12,567.07	Primghar Community	9.50%	29,598.68
Dumont Community	11.75%	27,156.17	Russell Community	10.25%	22,140.18
East Greene Community	10.00%	45,713.99	Sanborn Community	9.25%	38,166.40
East Monona Community	13.75%	21,110.48	Schaller Community	8.25%	25,009.00
Everly Community	9.75%	26,070.85	South Clay Community	10.00%	23,141.83
Fonda Community	5.00%	13,204.92	Steamboat Rock Community	9.00%	13,831.94
Gilmore City-Bradgate	5.50%	12,053.88	Stratford Community	5.75%	14,413.70
Goldfield Community	7.50%	20,223.84	Thompson Community	9.50%	22,073.69
Grand Community	9.75%	17,675.95	Titonka Community	4.50%	13,788.60
Grand Valley	16.50%	19,439.58	Union-Whitten Community	9.50%	24,154.90
Havelock-Plover Community	10.00%	10,889.50	Walnut Community	10.50%	29,723.48
Hedrick Community	6.25%	17,550.49	Wellsburg Community	8.50%	27,131.88
Ida Grove Community	10.75%	103,337.76	West Bend Community	4.50%	18,379.92
Irwin Community	6.00%	15,378.14	West Central Community	14.25%	53,732.35
Kanawha Community	3.75%	9,906.45	West Harrison Community	11.50%	49,238.58
Klemme Community	9.50%	21,516.79	Whiting Community	9.00%	21,646.43
Lakota Consolidated	3.25%	5,178.73	Woden-Crystal Lake Community	8.50%	15,822.06
Lincoln Central Community	8.25%	15,061.33			
Little Rock Community	11.75%	17,779.98	TOTAL		\$1,922,051.50

S2860-3-2

1986
Iowa Individual Income Tax
Annual Statistical Report

1986 RETURNS FILED IN 1987

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
AND FINANCE
Information & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
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INDIVIDUAL INCOME TAX LAW FOR 1987

The objective of this report is to present an analysis of 1986 individual income tax returns filed during 1987. However, substantial income tax laws were approved by both the federal government and the state of Iowa affecting tax years beginning on or after January 1, 1987. THE FOLLOWING TAX LAW CHANGES ARE NOT RELEVANT TO THE STATISTICAL INFORMATION PROVIDED IN THIS REPORT. However, these tax law changes are presented in this report in order to provide information about current Iowa individual income tax law.

Tax Law Changes for 1987

- In recent years, Iowa net income and Iowa itemized deductions have been defined as those items used for federal tax purposes with minor adjustments (these adjustments are explained on page 2 of this report). In 1987, the federal government enacted significant changes as to the sources of income and allowable deductions to be used in computing federal tax liabilities. For tax year 1987, Iowa has adopted all of these federal changes with respect to income and itemized deduction definitions with the exception of the capital gains provision. Further information regarding these changes is available by contacting the Department of Revenue and Finance.
- A partial exclusion of long-term capital gains is retained. Individuals initially compute and pay their tax reporting 100% of their long term capital gains income. Taxpayers then recompute their tax based on a 60% exclusion of long term capital gains with a maximum exclusion of \$10,500. The difference between these two calculations determines a potential refund to the taxpayer. However, if the total amount of refunds claimed from this provision exceed eight million dollars, each taxpayer's refund is prorated accordingly.
- Single taxpayers with incomes of \$5,000 or less and all other filers with incomes of \$7,500 or less may be exempt from paying Iowa income tax although still may be required to file a return. Additionally, certain low income filers may utilize an alternative tax calculation which may result in lower tax liabilities than otherwise.
- For tax year 1987, the standard deduction is a flat amount of \$1,230 for single taxpayers and married separate filers and \$3,030 for all other taxpayers.
- The deduction for charitable contributions for standard deduction filers was repealed.
- Taxable income is subjected to the following tax rate schedule in 1987:

<u>Taxable Income</u>		<u>Rate</u>	<u>Taxable Income</u>		<u>Rate</u>
\$ 0	- \$ 1,000	0.40%	\$ 15,000	- \$ 20,000	7.20%
\$ 1,000	- \$ 2,000	0.80%	\$ 20,000	- \$ 30,000	7.55%
\$ 2,000	- \$ 4,000	2.70%	\$ 30,000	- \$ 45,000	8.80%
\$ 4,000	- \$ 9,000	5.00%	\$ 45,000	and over	9.98%
\$ 9,000	- \$ 15,000	6.80%			

- Several changes in the computation of the Iowa Minimum Tax will be implemented beginning in 1987. These changes include a minimum tax rate of 7.5% and a reduction in the exemption amounts for taxpayers with large alternative minimum taxable incomes. Iowa generally conformed to the changes in the Federal Minimum Tax for 1987, however some differences in tax preference items remain.

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INTRODUCTION

This report presents information obtained from 1986 Iowa individual income tax returns filed during 1987. The information provided includes both written analysis of various programs and statistical tables presenting data compiled from the 1.6 million tax returns.

The report by major section is as follows: a presentation of the income tax laws applicable to 1986 income; an examination of the individual income tax abatements granted in 1987 by the Director of Revenue and Finance; a summary of income, credit and deduction information obtained from 1986 returns; a description of the school district surtax program; a review of Iowa's checkoff programs and a detailed statistical index.

While the data in this report reflects 1986 reporting practices, comparison of this information to prior years and use of the data for projection purposes must be completed with extreme caution for two reasons:

1. Revised Tax Law for 1987 - Significant tax law changes have occurred which will be effective for tax year 1987. In addition, the 1986 data reflects the results of tax planning on the part of some taxpayers in response to these changes. In particular, capital gains realizations increased dramatically during 1986, thus inflating the amount of income reported during 1986 as well as the amount of minimum tax and total tax paid on 1986 incomes. As a result of these one-time behavioral responses, comparisons between the 1986 data and that of other years may be affected.
2. Nonresident Taxation - Beginning in 1982, nonresidents are required to report their total adjusted gross income and adjustments including federal taxes and itemized deductions. After calculating their tax, a credit is given to reflect the ratio of their income from Iowa sources to their total income. Prior to 1982, nonresidents were taxed on their income from Iowa sources only, and other features of the income tax structure were prorated accordingly. As a result, the amounts of income, deductions for federal taxes, and itemized deductions are significantly larger for these individuals in the reports published since 1981. These increases and the resulting affect on tax incidence do not reflect other changes in tax law or economic activity. Therefore, direct comparison of this information with that of tax years prior to 1982 is somewhat limited.

1986 Tax Law Changes

1. Child Care Credit - In 1986, the child care credit was changed to equal 45% of the federal credit.
2. Political Contribution Credit - The five percent credit for qualified political contributions was repealed for tax years 1986 and thereafter.
3. Political Checkoff - The regular political checkoff was increased from \$1.00 to \$1.50 per individual (taxpayer designates \$1.50 of state tax), while the additional political checkoff was repealed (taxpayer contributes his or her own money).

Overview of Relevant Features of Tax Law - Tax Year 1986

The Iowa individual income tax structure is in many ways similar to the tax structures imposed by the federal government as well as those imposed by other states. This section of the report explains not only the basic provisions of the tax structure but additional characteristics of the tax system. It is worth noting that although there were tax law changes affecting some of these provisions beginning in 1987, the basic Iowa tax structure has still been retained.

A. Explanation of Basic Iowa Tax Features - 1986

Iowa residents who were required to file a 1986 Federal Income Tax Return or who had an adjusted gross income of \$4,000 or more, or who had an adjusted gross income of \$3,000 and were claimed as a dependent on another person's return, were required to file a 1986 Iowa Income Tax Return. Also required to file were nonresidents who derived \$500 or more of income from Iowa sources or those taxpayers incurring a minimum tax or tax on lump sum distribution. Returns and any tax payments were due by the last day of the fourth month following the close of the taxpayer's tax year.

Iowa net income (adjusted gross income) for Iowa income tax reporting purposes was defined as federal adjusted gross income with certain modifications. Primary among these modifications were the deduction of interest and dividends from federal securities and the addition of interest and dividends from foreign securities and from securities of state and other political subdivisions exempt from federal income tax. Iowa net income also differs from federal net income in that the federal deduction for two earner families is not allowed. Additional deductions permitted for Iowa tax purposes include an exclusion of a portion of civil retirement annuities and the deduction of a portion of disability income.

The following deductions from adjusted gross income were allowed in deriving net taxable income:

1. Federal income taxes paid during the tax year adjusted by any federal income tax refunds received during the year.
2. The larger of the following amounts:
 - a. A standard deduction of fifteen percent of the adjusted gross income remaining after the federal income tax deduction. This deduction could not exceed twelve hundred dollars for a single filer or for each married individual filing separately. The maximum standard deduction was limited to three thousand dollars for the married joint, head of household and surviving spouse filing statuses. (Revised beginning in tax year 1987.)
 - b. The itemized deductions used for federal income tax purposes less the amounts deducted for Iowa income taxes plus certain other expenses.
3. Nonitemizers could claim a deduction of twenty-five percent of their contributions to charitable organizations. The maximum deduction was limited to seventy-five dollars. (Repealed beginning in tax year 1987.)

Taxable income reported on 1986 Iowa returns was subject to the following rates:

<u>Rate</u>		<u>Rate</u>	
0.50%	from \$ 0 through \$ 1,023	8.00%	from \$15,345 through \$20,460
1.25%	from \$ 1,023 through \$ 2,046	9.00%	from \$20,460 through \$25,575
2.75%	from \$ 2,046 through \$ 3,069	10.00%	from \$25,575 through \$30,690
3.50%	from \$ 3,069 through \$ 4,092	11.00%	from \$30,690 through \$40,920
5.00%	from \$ 4,092 through \$ 7,161	12.00%	from \$40,920 through \$76,725
6.00%	from \$ 7,161 through \$ 9,207	13.00%	from \$76,725
7.00%	from \$ 9,207 through \$15,345		

(Revised beginning in tax year 1987.)

The following nonrefundable credits against computed tax were allowed:

1. A twenty dollar credit was allowed for the taxpayer and the taxpayer's spouse. Also, an additional twenty dollar credit was allowed for either or both of the individuals who were 65 or over and for either or both of the individuals who were blind at the close of the tax year. In addition, a head of household was allowed an additional credit of twenty dollars.
2. A taxpayer was allowed a fifteen dollar credit for each dependent.
3. A credit for child care expenses was allowed, equal to forty-five percent of the federal credit. A maximum credit of \$324 for one eligible child or \$648 for more than one eligible child was provided.
4. Nonresidents or part-year residents are allowed a credit against their tax which is calculated as a percentage of the tax figured on their entire income. This percentage is equal to the percentage of their income earned outside Iowa.
5. Taxes paid to another state or foreign country on income derived from sources in that state or foreign country were allowed as a tax credit. The amount of the credit could not exceed what the Iowa tax would have been on such income.

B. Additional Features of the Iowa Tax Structure

While the principal features of the Iowa tax structure are intended to permit the calculation of a tax base which is subjected to graduated tax rates, the statutes contain several additional features. Of these, certain provisions exist to impose or to compensate through the tax system for expenditures made for certain activities or specified objectives. In addition, the tax statutes have been modified to require the use of the tax system and tax forms to provide refunds of other forms of taxation, to obtain contributions for designated purposes and to collect outstanding debts owed to other state agencies.

As indicated on Table A there are approximately 14 additional features which may be classified into five major groups. Data obtained from processing of 1986 tax returns indicates:

1. In addition to the basic tax provisions, Iowa imposes the following additional taxes within the income tax system upon certain taxpayers. These 3 forms of taxation affected approximately 63,000 taxpayers and produced approximately \$36.8 million in tax.
 - a. Lump Sum Distribution Tax - A tax on lump sum distributions equal to 25% of the federal tax on such income (see page 15).
 - b. Minimum Tax - For 1986, certain Iowans who had sources of income not subject to regular tax were required to remit minimum tax payments. The minimum tax was computed at nine percent of Iowa alternative minimum taxable income. Taxpayers remitted the minimum tax to the extent that their computed minimum tax exceeded their regular tax liability (see page 15).
 - c. School District Surtax - Taxpayers who reside in certain school districts are required to pay a local option income surtax, if the voters of the district have previously approved such a measure (see page 18).
2. Under current law, 5 forms of tax credits are authorized in addition to the personal and dependent credits. Of these credits, the Child Care Credit is utilized most frequently (167,000 taxpayers) and results in the most assistance (\$13.3 million). In contrast, the Research Expenditure and the New Jobs Credit combined were claimed by only 260 taxpayers while total assistance amounted to only \$164,400.
3. The number of participants in the Fish and Wildlife Checkoff program which requires taxpayers to contribute their own monies was 35,000 individuals. In comparison 155,800 taxpayers designated \$1.50 of their state tax liability to one of the state's two major political parties.
4. Four programs now exist for collection of delinquencies owed to other state agencies. During the 1986 tax year processing activities, approximately \$1.4 million was recovered from state tax refunds for other agencies.

Table A
Additional Characteristics of Iowa Income Tax
And Related Administrative Programs

	<u>FIRST EFFECTIVE ON RETURN FOR TAX YEAR</u>	<u>CHARACTERISTICS</u>	<u>IMPACT IN 1986</u>
A. <u>ADDITIONAL TAXES</u>			
Lump Sum Distribution Tax	1982	25% of Federal Tax on Lump Sum Distribution	9,000 Taxpayers \$4.2 Million
Minimum Tax	1982	9% of Iowa alternative taxable income (Revised beginning in tax year 1987)	7,050 Taxpayers \$30.4 Million
School District Surtax	1976	Up to 20% of State Tax in Authorizing Districts	46,900 Taxpayers in 61 School Districts \$2.2 Million
B. <u>CREDITS APPLICABLE TO TAX</u>			
Child Care Expenses	1977	45% of federal credit Maximum credit \$324 if one child (\$648 if two or more)	167,000 Taxpayers \$13.3 Million
Venture Capital Investment	1983	5% of Investment	Not Utilized
New Jobs Credit	1985	6% of Portion of Wages Paid to New Employees by Qualifying Employer	(See Footnote pg. 6)
C. <u>CREDITS WHICH ARE REFUNDED</u>			
Research Expenditure	1985	6.5% of Qualifying Research Expenditures	(See Footnote pg. 6)
Motor Vehicle Fuel Tax	1973	Credit for MVF Tax Paid on Fuel Which Was Used for Exempt Purposes	46,000 Taxpayers \$8.0 Million

Table A (cont'd)

	<u>FIRST EFFECTIVE ON RETURN FOR TAX YEAR</u>	<u>CHARACTERISTICS</u>	<u>IMPACT IN 1986</u>
D. <u>CONTRIBUTIONS</u>			
Election Campaign Checkoff	1972	Taxpayer May Designate \$1.50 of State Tax (\$3.00 if joint) to Major Party of Choice	155,800 Checkoffs \$233,700
Fish and Wildlife Checkoff	1982	Any Amount Over \$1 to Fish/Wildlife Protection Fund	34,800 Contributors \$176,800
E. <u>DEBT COLLECTION FOR</u>			
Child/Foster Care	1980	Delinquencies to Owed Child Support or Foster Care	9,700 \$1.1 Million
College Aid Commission	1981	Defaulted Student Loan or Parental Loan Under Chapter 261	800 \$115,400
Human Service - Office of Investigations	1984	Delinquencies Owed to Human Service for Public Assistance Individual Not Entitled to Receive	2,900 \$238,000
District Court Fines Fees	1986	Delinquencies Owed to District Courts	Not Utilized

Note: The Research Expenditure Credit and the New Jobs Credit are combined on line 73 on the 1986 Iowa 1040 tax form. Therefore, separate values for these credits cannot be determined. For 1986, approximately 260 taxpayers claimed \$164,400 in Research Expenditure and New Jobs Credits.

INCOME TAX ABATEMENT

The Director of Revenue and Finance is provided the statutory authority "to abate any portion of tax, interest or penalties which he determines are excessive in amount, or erroneously or illegally assessed." Abatements apply to those cases in which the initial protest occurs after the 90 day appeal period has expired and in which the taxpayer produced records substantiating the tax filer's claim to reduced tax liability. The following table summarizes the individual income tax abatements allowed in calendar 1987.

INDIVIDUAL INCOME TAX ABATEMENTS JANUARY 1, 1987 THROUGH DECEMBER 31, 1987

<u>Number of Returns</u>	<u>Tax</u>	<u>Penalty (Includes Fees)</u>	<u>Interest</u>	<u>Total Amounts</u>
933	\$1,168,873.55	\$228,670.25	\$459,117.38	\$1,856,661.18

STATISTICAL SUMMARY

A. OVERVIEW

For the 1986 tax year, a total of 1,572,961 returns were filed. This is an increase of 10,080 returns and a percentage increase of 0.6 percent from 1985. Tax year 1986 was the third year in the last four tax years in which the number of returns filed had increased.

As indicated below, total tax liability reported on 1986 returns was \$905.8 million or an increase of 13.21 percent when compared to 1985. This increase in tax liability was primarily the result of two factors: (1) a 7.77 percent increase in adjusted gross income and (2) an increase in minimum tax from \$6.8 million in tax year 1985 to \$30.4 million in 1986.

A primary contributor to the increases in both income and minimum tax was a significant increase in the amount of capital gains that were realized in 1986. Both adjusted gross income and minimum tax figures are affected because under 1986 federal and Iowa law, 40% of net long term capital gains are included in adjusted gross income, while the remaining 60% is considered as a tax preference in computing any potential minimum tax liability. These increases in realizations occurred as a response by taxpayers to a federal tax law change affecting 1987 income which repeals the 60% long term capital gains exclusion.

Table B

Filing Status	RETURNS BY FILING STATUS			COMPUTED TAX BY FILING STATUS		
	Number of Returns		Percentage Change	Computed Tax		Percentage Change
	1986	1985		1986	1985	
Single Head of Household and Surviving Spouse	506,895	502,825	+0.81%	190,352,831.73	171,725,204.97	+10.85%
Married Joint	240,175	258,261	-7.00%	195,011,089.12	174,346,899.12	+11.85%
Married Separate	825,891	801,795	+3.01%	520,427,411.20	454,054,397.39	+14.62%
TOTAL	<u>1,572,961</u>	<u>1,562,881</u>	+0.64%	<u>905,791,332.05</u>	<u>800,126,501.48</u>	+13.21%

Under Iowa law, married couples with two incomes generally find it beneficial to file as separate individuals rather than filing a joint return. The data demonstrates that the majority of Iowa tax returns and tax liability is associated with these married separate filers. Further, the significance of these taxpayers as compared to married joint filers continues to increase.

DISTRIBUTION BY ADJUSTED GROSS INCOME

Adjusted gross income reported on 1986 returns was approximately \$26.5 billion which represents an increase of \$1.9 billion or 7.77 percent when compared to 1985. The table below illustrates the variation in distribution of returns, income, and tax, when analyzed by adjusted gross income brackets. For example, persons filing returns showing less than \$5,000 of adjusted gross income comprised 22.29 percent of all returns, and reported 3.42 percent of income, and 0.34 percent of the tax paid. In comparison, filers with an income of \$50,000 or more represented 2.95 percent of all returns and reported 19.76 percent of income and 25.69 percent of all the tax paid.

Table C

ADJUSTED GROSS INCOME SUMMARY

Adjusted Gross Income	Returns		Adjusted Gross Income		Tax Paid	
	Number	% of Total Returns	Dollars (Millions)	% of Total Dollars	Dollars (Millions)	% of Total Dollars
\$ 0 - \$ 4,999	350,564	22.29%	\$ 908.2	3.42%	\$ 3.1	0.34%
\$ 5,000 - \$ 9,999	325,089	20.67%	2,399.0	9.04%	36.5	4.03%
\$10,000 - \$13,999	208,099	13.23%	2,485.4	9.36%	60.4	6.67%
\$14,000 - \$19,999	251,154	15.97%	4,236.4	15.96%	130.7	14.43%
\$20,000 - \$24,999	150,754	9.58%	3,368.7	12.69%	118.5	13.08%
\$25,000 - \$29,999	103,224	6.56%	2,819.8	10.62%	107.9	11.91%
\$30,000 - \$39,999	99,726	6.34%	3,406.1	12.83%	141.2	15.59%
\$40,000 - \$49,999	37,881	2.41%	1,677.4	6.32%	74.8	8.26%
\$50,000 and over	46,470	2.95%	5,246.7	19.76%	232.7	25.69%
Total	<u>1,572,961</u>	<u>100.00%</u>	<u>\$26,547.7</u>	<u>100.00%</u>	<u>\$905.8</u>	<u>100.00%</u>

B. UTILIZATION OF MAJOR DEDUCTIONS

One of the major factors which contributes to the overall tax burden is the degree to which certain deductions are utilized. As shown in Table D in 1986, use of the available deductions resulted in a reduction in the amount of income subject to tax of \$7.9 billion or 29.9 percent of the Iowa Adjusted Gross Income. Deduction of federal taxes represented \$3.4 billion of this amount. Of the remaining deductions approximately \$0.7 billion were claimed as standard deductions, while itemized deductions for state tax purposes amounted to \$3.8 billion.

Table D

Iowa Tax Deductions 1986 Tax Year

	Amount (Billion)	Pct. of AGI
Federal Tax Deduction	\$ 3.42	12.9%
Standard Deduction	0.74	2.8%
Itemized Deduction	3.77	14.2%
Total Deductions	\$ 7.93	29.9%
Adjusted Gross Income	\$26.55	100.0%

While the significance of these deductions has increased slightly in recent years, more significant is the shift in the relative importance of each deduction. As demonstrated in the following pages, these developments include:

"Federal Tax Deduction" - Particularly since 1981 the relative significance of the federal tax deduction has declined.

"Standard Deduction" - The utilization of the standard deduction has also declined since 1979.

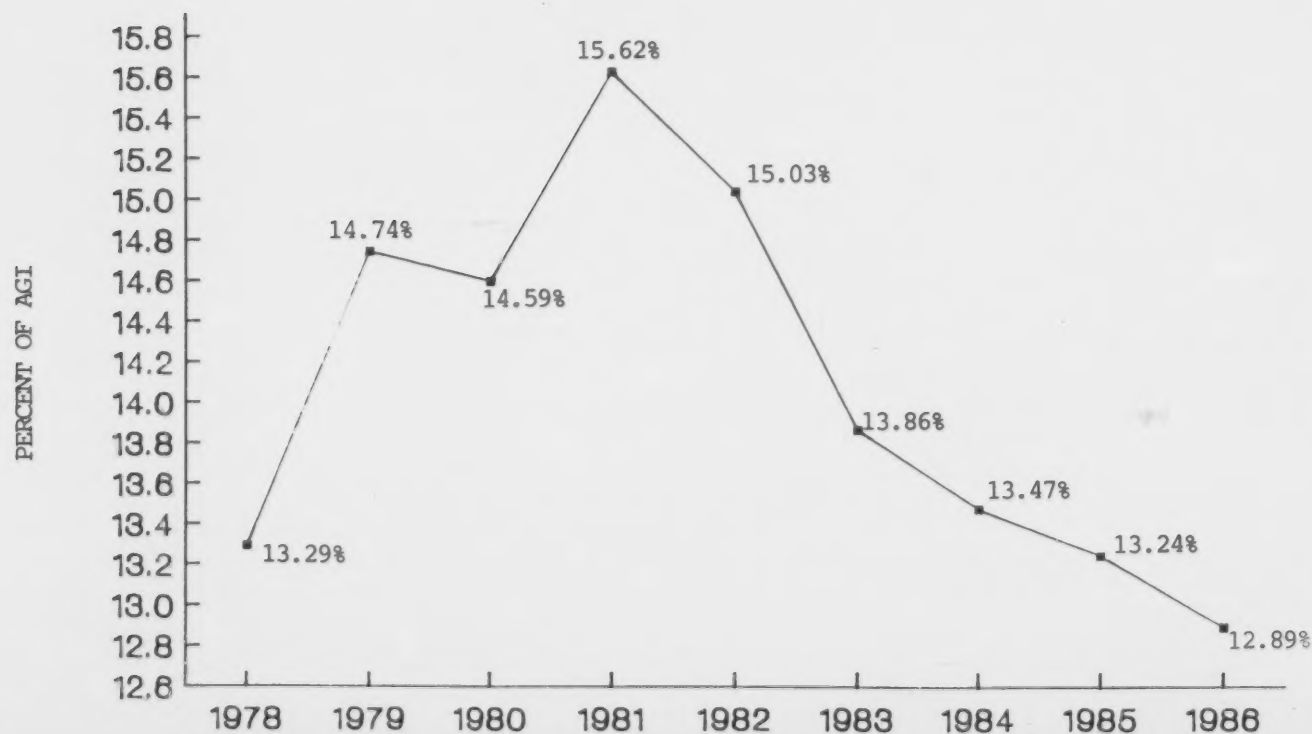
"Itemized Deductions" - Correspondingly, the utilization of itemized deductions has increased during this period.

FEDERAL TAX DEDUCTION

For tax year 1986, taxpayers deducted \$3.4 billion from adjusted gross income for net federal tax payments made during 1986. This is an increase of \$160.7 million or 4.93 percent from 1985.

As indicated below, there has been a significant reduction in federal tax deductions when deflated by adjusted gross income. For tax years 1982 through 1985, the primary reason for this phenomenon was the federal tax rate reductions that occurred between 1981 and 1985. Although reductions in 1985 federal rates influenced the continued decline in 1986, the significant growth in income in 1986 was also a contributing factor.

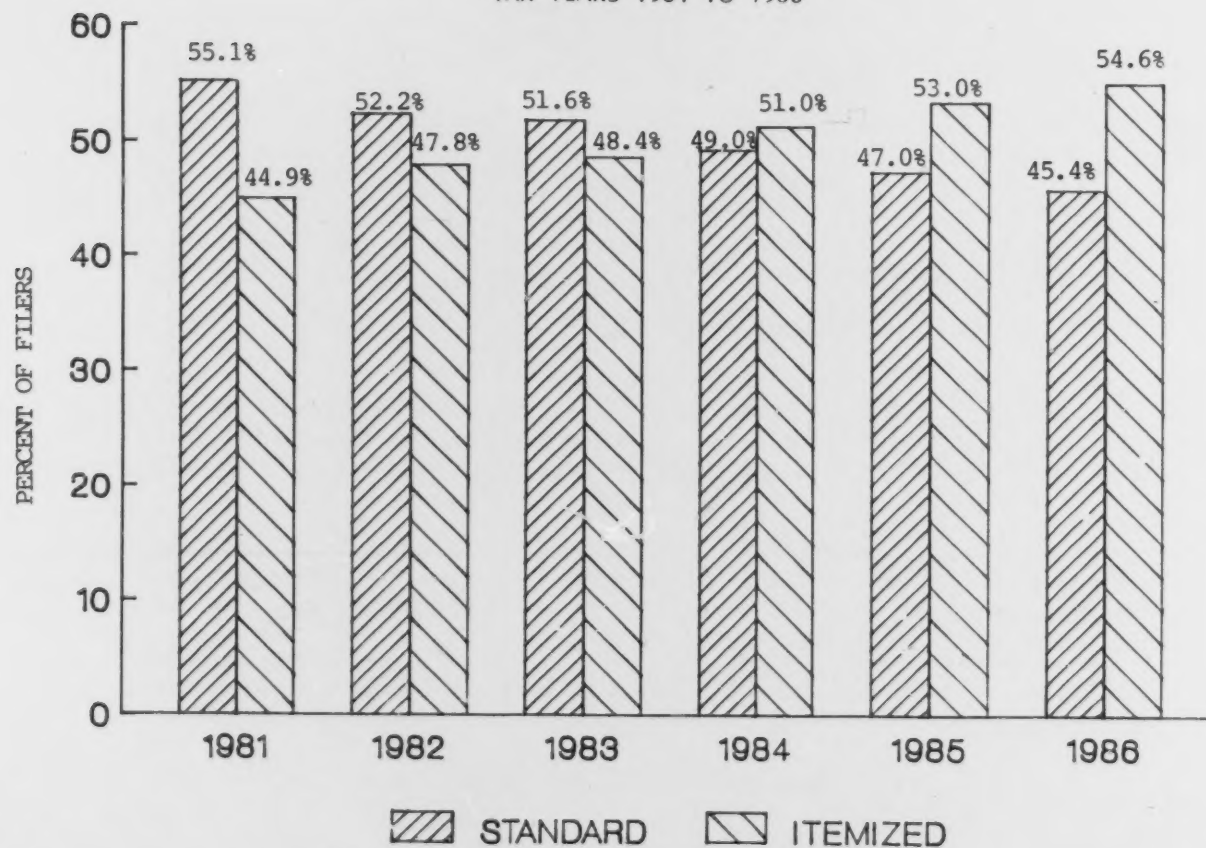
TABLE E
FEDERAL TAX DEDUCTION
AS A PERCENTAGE OF AGI



STANDARD AND ITEMIZED DEDUCTIONS

For 1986 tax returns, the trend of increased use of itemized deductions continued. A total of 858,368 tax filers or 54.6 percent of total filers utilized itemized deductions. As indicated below, the percentage of filers utilizing itemized deductions has increased in each of the last five years. Additionally, the proportion of itemizers has grown to the extent that the number of itemizers has exceeded the number of standard filers for three consecutive years.

TABLE F
COMPARISON OF ITEMIZED AND
STANDARD DEDUCTION FILERS
TAX YEARS 1981 TO 1986



CHARITABLE CONTRIBUTIONS FOR STANDARD DEDUCTION FILERS

From 1984 through 1986, Iowa taxpayers who utilized the standard deduction were allowed to deduct a portion of what they gave to qualified charitable organizations. This deduction is equal to twenty-five percent of their contributions with a maximum deduction of \$75.

For 1986, approximately 283,000 taxpayers claimed 11.0 million dollars in deductions for qualified charitable donations. Additionally, these 283,000 taxpayers represent approximately 40 percent of all filers claiming the standard deduction. In comparison, approximately 272,000 or 37 percent of all standard filers claimed 10.0 million dollars for the 1985 tax year.

The table below provides information regarding Iowa taxpayers who chose to use the standard deduction and those standard filers who claimed the charitable contributions deduction in 1986. As indicated below, this deduction was used by a greater proportion of standard deduction filers at the higher income levels.

Table G

Amount of Charitable Deduction Claimed By Standard Deduction Filers

<u>Adjusted Gross Income</u>	<u>No. of Returns</u>	<u>Standard Deductions</u>	<u>No. of Charitable</u>	<u>Charitable Deduction</u>	<u>% of Standard Deduction Filers Claiming Deduction</u>
\$ 0 - \$ 5,000	238,316	\$ 93,407,237	43,545	\$1,385,556	18.27%
\$ 5,000 - \$10,000	174,327	177,551,215	71,767	2,513,728	41.17%
\$10,000 - \$14,000	103,049	133,306,966	50,781	1,898,567	49.28%
\$14,000 - \$20,000	104,122	155,777,708	56,465	2,292,385	54.23%
\$20,000 - \$25,000	47,245	86,390,474	28,624	1,275,625	60.59%
\$25,000 - \$30,000	24,042	47,965,741	15,524	743,026	64.57%
\$30,000 - \$40,000	16,485	34,349,238	11,405	593,680	69.18%
\$40,000 - \$50,000	4,160	8,702,373	3,026	168,747	72.74%
\$50,000 and over	2,847	5,779,051	2,109	121,260	74.08%
Total	<u>714,593</u>	<u>\$743,230,003</u>	<u>283,246</u>	<u>\$10,992,574</u>	39.64%

C. TAX CREDITS CLAIMED

Four types of nonrefundable credits may be claimed by the taxpayer. These are the personal and dependent credits, out-of-state credit, nonresident/part-year resident credit, and the child care credit.

Personal and Dependent Credits (Table 1)

For the 1986 tax year, 2,165,933 personal credits were claimed, while there were 840,772 dependent credits which were claimed. The number of personal credits increased by 0.04 percent, while the number of dependent credits claimed fell by 1.97 percent. Generally speaking, these changes reflect the slight increase in the number of tax filers (as shown on page 8) and a decline in the number of persons under 18 in the state.

Child Care Credit (Table 28)

Approximately \$13.3 million in child care tax credits were claimed by nearly 167,000 taxpayers. For 1986, the credit is equal to 45 percent of the federal child care credit with a maximum credit of \$324 for one child and \$648 for two or more children.

Out-of-State Credits (Table 28)

For the 1986 tax year, \$12,553,311.99 was claimed as out-of-state credits for taxes paid to other states or foreign countries. This is \$692,405 or 5.8 percent greater than the amount of out-of-state credits taken in 1985.

Nonresident/Part-year Resident Credit

Beginning in 1982, a nonresident or a part-year resident's tax is calculated as if all of his or her income is taxable in Iowa. Then, these individuals receive a credit which is based on the percentage of their non-Iowa income to their total income.

For 1986, nonresident and part-year resident credits amounted to \$147,412,903, from 80,800 taxpayers. These individuals reported adjusted gross income of \$3.2 billion for 1986 while the computed tax on that income was \$181.6 million. However, the actual amount of net tax liability owed to Iowa by these taxpayers was \$31.0 million after the deduction of the nonresident and part-year resident credits and other credits.

D. LUMP SUM AND MINIMUM TAXES

Iowa imposes two taxes patterned after federal taxes already in existence. The first of these taxes is the lump sum tax which is imposed at the rate of 25 percent of the federal tax on lump sum distributions. Also, Iowa imposes a minimum tax on certain tax preference items by certain taxpayers. The tax was computed at nine percent of Iowa alternative taxable income (revised for 1987).

Lump Sum Tax

A lump sum distribution is the receipt in one year of payments from a retirement pension or profit sharing fund. An individual may elect one of three alternatives for federal tax purposes. In 1986, \$4,162,366 was reported by 8,984 individuals in lump sum tax. This is an increase of \$727,636 or 21.18 percent. This increase was the result of an additional 721 individuals reporting lump sum tax as well as an increase in the average payment remitted on 1986 returns.

Minimum Tax

The Iowa minimum tax is imposed on certain sources of income that are not subject to the regular income tax. Examples include depreciation, certain itemized deductions, capital gains or gains from incentive stock options.

For tax year 1986, the Iowa minimum tax was computed at nine percent of Iowa alternative taxable income. Alternative taxable income is calculated by adding certain preference items to the taxpayers' regular taxable income less an exemption amount. (The exemption amounts are \$35,000 for a married couple filing a joint return, \$26,000 for a single filer or a head of household or \$17,500 for a married taxpayer filing a separate return.)

The amount of the Iowa minimum tax paid is the computed minimum tax in excess of the taxpayer's regular tax liability. For 1986, 7,053 taxpayers reported minimum tax liabilities of \$30,385,030. As previously mentioned on page 8, this substantial increase in minimum tax from \$6.8 million in 1985 is primarily a result of a large one-time increase in capital gains realizations. Furthermore, it is anticipated that the amount of minimum tax collected will decline significantly in future years as a result of a more restrictive capital gains exclusion beginning in tax year 1987.

INCIDENCE BY ADJUSTED GROSS INCOME BRACKETS
TAX YEARS 1985 AND 1986

A traditional measurement of a state's income tax structure is the incidence of the tax on residents in that state. This measurement reflects the percentage that net tax liability represents of the net income (AGI) reported on these returns. As the result of legislative changes affecting tax year 1982 and tax years thereafter, the completion of such an analysis on total returns does not reflect the true incidence of the Iowa tax on Iowans. Rather the data is distorted by the inclusion of income from non-Iowa sources of nonresidents and part-year residents. While the income reflects the total income, the tax paid is accurate and reflects the true liability after the deduction of the nonresident/part-year resident credit.

The impact of these provisions is to produce an incidence which is significantly less than that what is believed to be the true incidence of the tax on Iowans. While this reduction in incidence affects the incidence at all income levels, the most significant abnormalities occur at the middle and upper income levels.

The table below compares the "tax incidence" by income brackets for 1985 and 1986 returns. This data is for information purposes only and should not be interpreted as a true measurement of the incidence of the Iowa tax structure. Additional clarification of the subject may be obtained by contacting the Iowa Department of Revenue and Finance.

Table H

Adjusted Gross Income Brackets	1986			1985	
	Adjusted Gross Income	Tax Paid	Incidence ¹	Tax Paid	Incidence ¹
\$ 0 - \$ 5,000	\$ 908,153,535	3,054,883	0.34%	\$ 3,098,735.86	0.33%
\$ 5,000 - \$10,000	2,399,017,696	36,507,403	1.52%	37,609,044.48	1.54%
\$10,000 - \$14,000	2,485,415,570	60,386,623	2.43%	60,493,846.26	2.41%
\$14,000 - \$20,000	4,236,432,995	130,745,113	3.09%	127,468,602.06	3.05%
\$20,000 - \$25,000	3,368,720,341	118,529,791	3.52%	111,791,679.86	3.46%
\$25,000 - \$30,000	2,819,783,574	107,863,873	3.83%	99,478,879.33	3.76%
\$30,000 - \$40,000	3,406,092,194	141,213,282	4.15%	131,215,288.26	4.07%
\$40,000 - \$50,000	1,677,421,566	74,782,304	4.46%	63,388,419.62	4.29%
\$50,000 and over	5,246,643,623	232,708,060	4.44%	165,582,005.75	4.14%
Total	<u>\$26,547,681,094</u>	<u>905,791,332</u>	3.41%	<u>\$800,126,501.48</u>	3.25%

¹ Percentage of income paid in state income taxes.

METHODS OF PAYMENT
(Table 11)

Total tax paid as presented in the report represents the total tax received from withholding, estimated payments, and additional payments, plus any motor fuel credits and less refunds paid to taxpayers.

- ° Withholding of income taxes from wages and salaries is required of all employers making a payment of wages and salaries in Iowa to either resident or nonresident employees.
- ° Estimated payments are required to be filed during the year by any individual who can reasonably expect to incur \$50 or more of tax liability on income not subject to withholding. Estimated payments are primarily paid by the self-employed and those with incomes from sources other than wages and salaries.
- ° Additional payments are those payments made to satisfy any remaining tax liability which is due at the time the return is filed.
- ° The motor fuel tax credit shown represents the credits allowed for any motor fuel tax paid on fuel used for nonhighway purposes.
- ° Overpayments - The amount shown represents the amount by which payments exceed the amount of the tax liability. The amount of overpayment may be refunded, credited to subsequent years' estimated tax payment, or offset against other liabilities owed to the State.

Various sources of funds serving as payment of taxes due and refunds paid are shown in the following table. As shown, withholding from employees paychecks composed the largest part of income tax revenue, with nearly 80 percent of all net tax liability.

Table 1

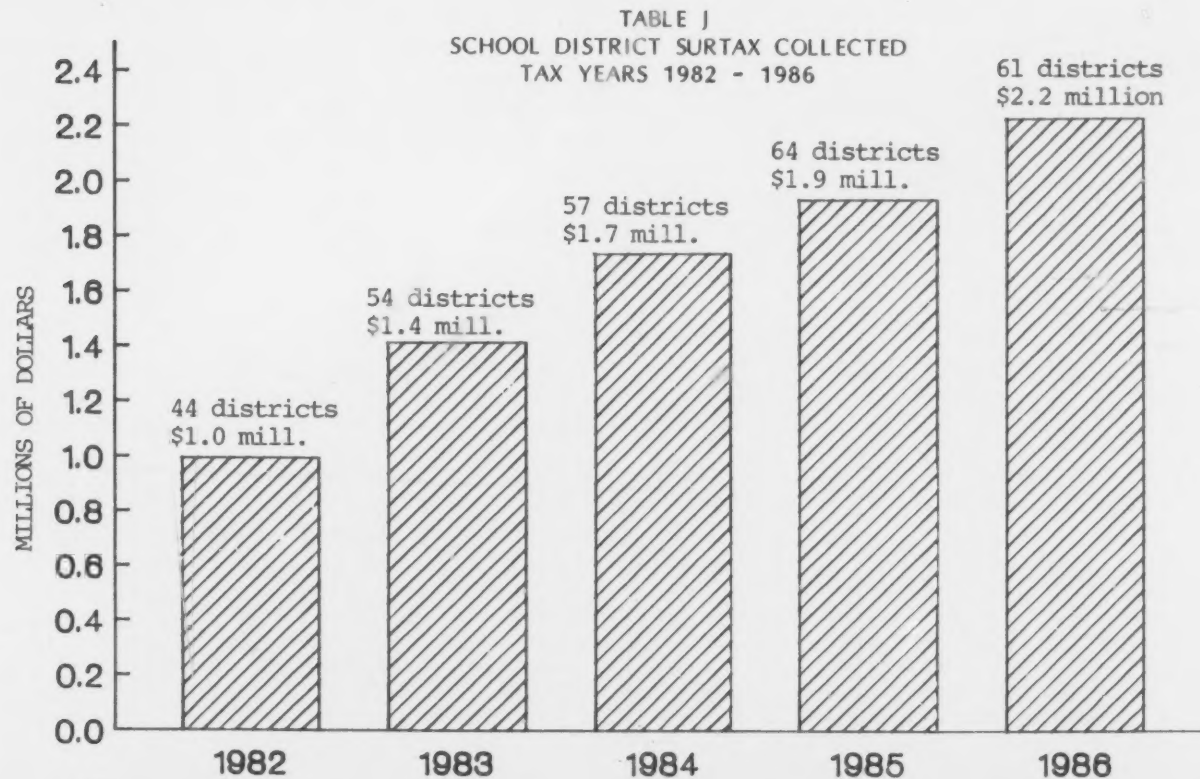
METHOD OF PAYMENT
TAX YEAR 1986

<u>Method</u>	<u>Amount</u>	<u>Percent of Tax Liability</u>
Withholding	\$ 718,746,920.87	79.34%
Estimated Payments	\$ 180,127,618.20	19.89%
Additional Payments	\$ 189,471,014.77	20.92%
Motor Fuel Credits	\$ 8,017,449.56	0.89%
Sub-Total	\$1,096,363,003.40	121.04%
Overpayments	\$ 190,571,671.35	21.04%
Net Tax Liability	\$ 905,791,332.05	100.00%

SCHOOL DISTRICT INCOME SURTAX

Upon voter approval, all public school districts in the state have the option of imposing a local school district income surtax. The school district income surtax is part of the enrichment program by which school boards may raise an additional ten percent of the state cost per pupil. For tax year 1986, the income surtax could not exceed 20 percent of Iowa state income tax liability and could only be imposed in combination with an additional property tax not to exceed \$1.08 per \$1,000 of assessed value.

For tax year 1986, sixty-one school districts imposed a surtax with the percentage and amount of surtax as shown in Table 32 of the Appendix. This program is one which has rapidly expanded during the past five years. In that time, participation has grown from 44 to a maximum of 64 school districts in 1985 and surtax revenue has grown from \$993,000 to \$2,200,000.



FISH AND GAME PROTECTION FUND

Iowa taxpayers are given the opportunity to contribute to a Fish and Wildlife Protection Fund administered by the Iowa Conservation Commission. Money from this fund is used for such programs as providing habitat, restoring declining species, public education and research. At least 50 percent of the money derived from contributions must be used to preserve, protect, perpetuate, and enhance nongame wildlife. Prior to 1984, only persons receiving a refund were eligible to contribute to the checkoff, with their refund reduced by the amount of contribution. However, beginning in 1984, individuals who have a tax liability may contribute to the fund in addition to their regular tax liability.

For 1986, \$176,800 was identified as having been contributed from 34,751 participants. This is an average contribution of \$5.09 per person. This compares to an average contribution of \$4.63 in 1985 when 37,006 individuals contributed \$171,422. The table below shows the amount that was contributed according to filing status.

Table K

1986 Iowa Fish and Game Protection Fund Total Returns By Filing Status

Filing Status	No. of Returns	---- Participants ----		Amount of Contributions
		Number	Participa- tion Rate	
Single, Head of Household and Qualifying Widow(er)	506,895	12,059	2.38%	\$ 61,913
Married filing Joint	240,175	5,920	2.46%	\$ 36,590
Married filing Separate	<u>825,891</u>	<u>16,772</u>	2.03%	<u>\$ 78,297</u>
Totals	<u>1,572,961</u>	<u>34,751</u>	2.21%	<u>\$176,800</u>

INCOME TAX POLITICAL CHECKOFF

Effective for tax year 1986 and thereafter, the regular checkoff contribution amount is increased from \$1.00 to \$1.50 per filer. Also, the additional checkoff is repealed beginning this year.

Individuals are allowed to designate \$1.50 of state funds to be given to qualifying political parties or a taxpayer may choose to give \$1.50 to the Iowa Election Campaign Fund to be divided evenly among eligible parties. Use of the checkoff has no effect on an individual's income tax liability, resulting in neither a decrease in refund, nor an increase in the amount of remittance required. Usage of the checkoff is limited to those taxpayers with at least \$1.50 of tax liability per taxpayer. Married persons may use the checkoff regardless of whether filing joint or separate returns as long as they have the minimum tax liability.

For tax year 1986 returns filed in calendar year 1987, 155,821 filers used the checkoff for a participation rate of 10.76 percent. This compares to a rate of 11.33 percent for tax year 1985 returns filed in calendar year 1986 when 162,108 taxpayers contributed. The amounts that were contributed by filing status are presented in the table below. More detailed use of the checkoff is shown on tables 30 and 31 of the Statistical Appendix.

Table L

POLITICAL CHECKOFF BY FILING STATUS

Filing Status	No. of Filers	Eligibles		Participants		Political			Participation Rate
		Number	Percent	Number	Percent	Democrats	Republicans	Split	
Single	506,895	370,543	25.58%	40,239	25.82%	15,593	11,157	13,489	10.86%
Married Joint	480,350	358,010	24.71%	46,486	29.83%	16,739	15,934	13,813	12.98%
Married Separate	825,891	720,125	49.71%	69,096	44.35%	26,033	22,249	20,814	9.60%
Totals	<u>1,813,136</u>	<u>1,448,678</u>	<u>100.00%</u>	<u>155,821</u>	<u>100.00%</u>	<u>58,365</u>	<u>49,340</u>	<u>48,116</u>	10.76%

STATISTICAL APPENDIX
GLOSSARY

Pay Returns - returns with tax greater than zero.

No Pay Returns - returns in which tax is zero.

Filing Status

Single - includes filing status 1 (single), 5 (unmarried head of household), and 6 (surviving spouse).

Married Joint - filing status 2 (one return filed by the married couple).

Married Separate - filing status 3 & 4 (married couple filing separately, either on a combined return or on separate returns). Returns are considered separately if filed on the same return form.

Adjusted Gross Income - from line 26 of Iowa 1040 or line 4 of 1040A.

Net Taxable Income - from line 50 Iowa 1040 or line 10 Iowa 1040A.

Additional Payments - money submitted with extensions or tax return.

Federal Tax

Payments - total amount of federal income tax paid during the tax year.

Refunds - total amount of federal income tax refunds received during the year.

Deduction - net amount of payments and refunds.

TABLE 1

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL ADJUSTED GROSS INCOME	PAY AND NO-PAY RETURNS NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEF. CREDITS	TAX PAID
\$ 1 - \$ 2,999	166,838	\$ 293,451,369	\$ 235,946,292	212,844	19,334	\$ 203,593.24
\$ 3,000 - \$ 3,999	77,001	\$ 269,548,616	\$ 208,713,306	105,019	11,424	\$ 832,934.05
\$ 4,000 - \$ 4,999	76,777	\$ 345,153,550	\$ 263,345,865	110,022	14,915	\$ 1,750,175.49
\$ 5,000 - \$ 5,999	73,205	\$ 402,094,365	\$ 289,884,459	105,540	17,525	\$ 3,858,988.88
\$ 6,000 - \$ 6,999	68,427	\$ 444,271,284	\$ 319,320,890	98,904	18,488	\$ 5,615,850.76
\$ 7,000 - \$ 7,999	64,272	\$ 481,812,489	\$ 347,299,417	92,218	18,995	\$ 7,311,732.44
\$ 8,000 - \$ 8,999	60,965	\$ 517,896,498	\$ 374,818,715	86,191	19,890	\$ 8,960,435.08
\$ 9,000 - \$ 9,999	58,220	\$ 552,943,060	\$ 403,321,192	8,092	21,343	\$ 10,760,395.58
\$ 10,000 - \$ 11,999	108,448	\$ 1,191,406,039	\$ 878,359,650	147,654	44,669	\$ 26,782,687.79
\$ 12,000 - \$ 13,999	99,651	\$ 1,294,009,531	\$ 960,434,069	133,013	48,092	\$ 33,603,935.18
\$ 14,000 - \$ 15,999	91,083	\$ 1,364,847,078	\$ 1,013,258,726	119,920	50,634	\$ 39,235,574.32
\$ 16,000 - \$ 17,999	83,450	\$ 1,417,143,931	\$ 1,051,208,248	109,453	54,045	\$ 43,871,574.33
\$ 18,000 - \$ 19,999	76,621	\$ 1,454,441,986	\$ 1,075,591,333	100,215	54,876	\$ 47,637,963.91
\$ 20,000 - \$ 21,999	67,029	\$ 1,405,814,342	\$ 1,031,045,866	88,132	52,365	\$ 48,084,416.85
\$ 22,000 - \$ 24,999	83,725	\$ 1,962,905,999	\$ 1,430,027,356	110,310	72,050	\$ 70,445,373.84
\$ 25,000 - \$ 29,999	103,224	\$ 2,819,783,574	\$ 2,036,082,685	137,710	99,339	\$ 107,863,872.77
\$ 30,000 - \$ 34,999	62,458	\$ 2,016,388,619	\$ 1,438,842,960	86,169	65,179	\$ 82,025,195.99
\$ 35,000 - \$ 39,999	37,268	\$ 1,389,703,575	\$ 980,053,927	53,166	40,853	\$ 59,188,086.42
\$ 40,000 - \$ 49,999	37,881	\$ 1,677,421,566	\$ 1,161,943,511	56,528	42,006	\$ 74,782,304.16
\$ 50,000 - \$ 74,999	28,564	\$ 1,694,827,699	\$ 1,133,637,909	45,003	31,749	\$ 80,920,058.67
\$ 75,000 - \$ 99,999	8,038	\$ 687,618,026	\$ 435,738,543	13,123	8,727	\$ 34,415,013.66
\$100,000 AND OVER	9,868	\$ 2,864,197,898	\$ 1,686,420,782	16,355	10,781	\$ 117,372,988.03
NO AGI	29,948	\$ 0	\$ 715,070	57,352	23,493	\$ 268,180.61
TOTALS	1,572,961	\$ 26,547,681,094	\$ 18,756,010,771	2,165,933	840,772	\$ 905,791,332.05

TABLE 2

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	TOTAL PAY RETURNS NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
\$ 1 - \$ 2,999	10,048	\$ 26,370,923	\$ 24,096,863	10,233	286	\$ 203,593.24
\$ 3,000 - \$ 3,999	42,301	\$ 148,829,876	\$ 122,483,075	45,881	2,453	\$ 832,934.05
\$ 4,000 - \$ 4,999	45,975	\$ 206,753,532	\$ 165,034,156	54,537	5,927	\$ 1,750,175.49
\$ 5,000 - \$ 5,999	62,784	\$ 345,151,473	\$ 269,472,017	83,664	12,977	\$ 3,858,988.88
\$ 6,000 - \$ 6,999	61,180	\$ 397,395,311	\$ 304,164,392	83,000	14,945	\$ 5,615,850.76
\$ 7,000 - \$ 7,999	59,241	\$ 444,222,568	\$ 335,810,579	81,170	16,274	\$ 7,311,732.44
\$ 8,000 - \$ 8,999	57,314	\$ 486,980,614	\$ 365,769,564	78,473	17,821	\$ 8,960,435.08
\$ 9,000 - \$ 9,999	55,431	\$ 526,490,821	\$ 395,802,472	75,238	19,686	\$ 10,760,395.58
\$ 10,000 - \$ 11,999	104,631	\$ 1,149,769,256	\$ 866,817,317	139,919	42,322	\$ 26,782,687.79
\$ 12,000 - \$ 13,999	97,209	\$ 1,262,456,156	\$ 951,941,701	128,232	46,749	\$ 33,603,935.18
\$ 14,000 - \$ 15,999	89,321	\$ 1,338,495,886	\$ 1,006,227,702	116,532	49,758	\$ 39,235,574.32
\$ 16,000 - \$ 17,999	82,223	\$ 1,396,400,761	\$ 1,045,428,493	107,156	53,441	\$ 43,871,574.33
\$ 18,000 - \$ 19,999	75,726	\$ 1,437,475,794	\$ 1,069,898,360	98,546	54,397	\$ 47,637,963.91
\$ 20,000 - \$ 21,999	66,365	\$ 1,391,898,551	\$ 1,026,108,332	86,904	52,029	\$ 48,084,416.85
\$ 22,000 - \$ 24,999	83,085	\$ 1,947,929,670	\$ 1,424,389,484	109,184	71,720	\$ 70,445,373.84
\$ 25,000 - \$ 29,999	102,506	\$ 2,800,141,722	\$ 2,027,706,830	136,539	98,868	\$ 107,863,872.77
\$ 30,000 - \$ 34,999	62,000	\$ 2,001,587,672	\$ 1,432,729,747	85,386	64,900	\$ 82,025,195.99
\$ 35,000 - \$ 39,999	36,969	\$ 1,378,547,765	\$ 974,731,951	52,669	40,630	\$ 59,188,086.42
\$ 40,000 - \$ 49,999	37,522	\$ 1,661,443,390	\$ 1,155,288,718	55,898	41,753	\$ 74,782,304.16
\$ 50,000 - \$ 74,999	28,138	\$ 1,669,179,917	\$ 1,123,497,763	44,208	31,402	\$ 80,920,058.67
\$ 75,000 - \$ 99,999	7,878	\$ 673,871,037	\$ 430,026,692	12,837	8,582	\$ 34,415,013.66
\$100,000 AND OVER	9,474	\$ 2,603,763,157	\$ 1,546,459,029	15,602	10,407	\$ 117,372,988.03
NO AGI	179	\$ 0	\$ 356,529	335	143	\$ 268,180.61
TOTALS	1,277,500	\$ 25,295,155,852	\$ 18,064,241,766	1,702,143	757,470	\$ 905,791,332.05

TABLE 3

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL NO-PAY RETURNS		NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
		ADJUSTED GROSS INCOME	NET TAXABLE INCOME			
\$ 1 - \$ 2,999	156,790	\$ 267,080,446	\$ 211,849,429	202,611	19,048	\$.00
\$ 3,000 - \$ 3,999	34,700	\$ 120,718,740	\$ 86,230,231	59,138	8,971	\$.00
\$ 4,000 - \$ 4,999	30,802	\$ 138,400,018	\$ 98,311,709	55,485	8,988	\$.00
\$ 5,000 - \$ 5,999	10,421	\$ 56,942,892	\$ 20,412,442	21,876	4,548	\$.00
\$ 6,000 - \$ 6,999	7,247	\$ 46,875,973	\$ 15,156,498	15,904	3,543	\$.00
\$ 7,000 - \$ 7,999	5,031	\$ 37,589,921	\$ 11,488,838	11,048	2,721	\$.00
\$ 8,000 - \$ 8,999	3,651	\$ 30,915,884	\$ 9,049,151	7,718	2,069	\$.00
\$ 9,000 - \$ 9,999	2,789	\$ 26,452,239	\$ 7,518,720	5,854	1,657	\$.00
\$ 10,000 - \$ 11,999	3,817	\$ 41,636,783	\$ 11,542,333	7,735	2,347	\$.00
\$ 12,000 - \$ 13,999	2,442	\$ 31,553,375	\$ 8,492,368	4,781	1,343	\$.00
\$ 14,000 - \$ 15,999	1,762	\$ 26,351,192	\$ 7,031,024	3,388	876	\$.00
\$ 16,000 - \$ 17,999	1,227	\$ 20,743,170	\$ 5,779,755	2,297	604	\$.00
\$ 18,000 - \$ 19,999	895	\$ 16,966,192	\$ 5,692,973	1,669	479	\$.00
\$ 20,000 - \$ 21,999	664	\$ 13,915,791	\$ 4,937,534	1,228	336	\$.00
\$ 22,000 - \$ 24,999	640	\$ 14,976,329	\$ 5,637,872	1,126	330	\$.00
\$ 25,000 - \$ 29,999	718	\$ 19,641,852	\$ 8,375,855	1,171	471	\$.00
\$ 30,000 - \$ 34,999	458	\$ 14,800,947	\$ 6,113,213	783	279	\$.00
\$ 35,000 - \$ 39,999	299	\$ 11,155,810	\$ 5,321,976	497	223	\$.00
\$ 40,000 - \$ 49,999	359	\$ 15,978,176	\$ 6,654,793	630	253	\$.00
\$ 50,000 - \$ 74,999	426	\$ 25,647,782	\$ 10,140,146	795	347	\$.00
\$ 75,000 - \$ 99,999	160	\$ 13,746,989	\$ 5,711,851	286	145	\$.00
\$100,000 AND OVER	394	\$ 260,434,741	\$ 139,961,753	753	374	\$.00
NO AGI	29,769	\$ 0	\$ 358,541	57,017	23,350	\$.00
TOTALS	295,461	\$ 1,252,525,242	\$ 691,769,005	463,790	83,302	\$.00

TABLE 4

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	ADJUSTED GROSS INCOME	TOTAL SINGLE PAY RETURNS NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
\$ 1 - \$ 2,999	965	\$ 2,520,343	\$ 2,202,064	987	16	\$ 28,224.34
\$ 3,000 - \$ 3,999	18,875	\$ 65,971,206	\$ 54,145,764	19,400	218	\$ 379,507.22
\$ 4,000 - \$ 4,999	16,001	\$ 71,591,485	\$ 58,034,506	17,470	641	\$ 674,440.35
\$ 5,000 - \$ 5,999	26,400	\$ 144,968,133	\$ 114,506,123	33,780	2,698	\$ 1,705,530.12
\$ 6,000 - \$ 6,999	23,812	\$ 154,622,519	\$ 119,653,630	31,249	2,915	\$ 2,312,851.54
\$ 7,000 - \$ 7,999	22,268	\$ 166,819,382	\$ 127,317,895	29,627	3,017	\$ 2,875,018.78
\$ 8,000 - \$ 8,999	21,233	\$ 180,359,544	\$ 136,745,463	28,236	3,269	\$ 3,461,998.99
\$ 9,000 - \$ 9,999	19,941	\$ 189,332,358	\$ 143,848,768	26,378	3,274	\$ 4,011,459.77
\$ 10,000 - \$ 11,999	35,483	\$ 389,409,161	\$ 297,038,503	47,046	6,621	\$ 9,380,291.82
\$ 12,000 - \$ 13,999	31,169	\$ 404,484,129	\$ 309,785,736	41,542	7,038	\$ 11,170,691.74
\$ 14,000 - \$ 15,999	27,505	\$ 411,801,319	\$ 314,186,430	36,425	6,774	\$ 12,471,000.85
\$ 16,000 - \$ 17,999	23,581	\$ 400,126,719	\$ 303,889,925	31,360	6,593	\$ 12,977,695.58
\$ 18,000 - \$ 19,999	19,973	\$ 378,827,014	\$ 284,979,868	26,497	5,984	\$ 12,885,515.29
\$ 20,000 - \$ 21,999	16,291	\$ 341,521,780	\$ 253,395,941	21,640	5,112	\$ 12,023,917.66
\$ 22,000 - \$ 24,999	18,819	\$ 440,696,921	\$ 323,295,954	24,793	6,389	\$ 16,162,868.30
\$ 25,000 - \$ 29,999	20,602	\$ 561,564,837	\$ 405,167,433	27,554	7,618	\$ 21,594,880.74
\$ 30,000 - \$ 34,999	11,129	\$ 358,702,421	\$ 254,593,928	15,579	4,040	\$ 14,572,609.06
\$ 35,000 - \$ 39,999	6,071	\$ 226,142,858	\$ 158,415,254	8,739	2,089	\$ 9,616,112.10
\$ 40,000 - \$ 49,999	5,555	\$ 245,624,001	\$ 169,351,955	8,352	1,888	\$ 10,967,553.83
\$ 50,000 - \$ 74,999	3,660	\$ 216,800,835	\$ 145,729,168	5,758	1,052	\$ 10,758,637.95
\$ 75,000 - \$ 99,999	1,006	\$ 85,769,757	\$ 54,833,350	1,608	319	\$ 4,626,988.04
\$100,000 AND OVER	1,120	\$ 361,451,856	\$ 213,343,432	1,774	334	\$ 15,668,434.47
NO AGI	24	\$ 0	\$ 26,900	30	9	\$ 26,603.19
TOTALS	371,483	\$ 5,799,108,578	\$ 4,244,487,990	485,824	77,908	\$ 190,352,831.73

TABLE 5

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL SINGLE NO-PAY RETURNS ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
\$ 1 - \$ 2,999	79,298	\$ 136,950,622	\$ 113,086,056	91,024	6,707	\$.00
\$ 3,000 - \$ 3,999	15,521	\$ 54,371,517	\$ 42,960,343	21,726	2,822	\$.00
\$ 4,000 - \$ 4,999	16,972	\$ 76,433,967	\$ 59,653,328	25,042	2,757	\$.00
\$ 5,000 - \$ 5,999	3,403	\$ 18,596,078	\$ 5,765,022	6,316	987	\$.00
\$ 6,000 - \$ 6,999	2,321	\$ 15,012,402	\$ 4,346,014	4,364	818	\$.00
\$ 7,000 - \$ 7,999	1,642	\$ 12,267,980	\$ 3,476,112	3,090	693	\$.00
\$ 8,000 - \$ 8,999	1,305	\$ 11,051,437	\$ 2,853,144	2,469	495	\$.00
\$ 9,000 - \$ 9,999	1,093	\$ 10,379,231	\$ 2,770,738	2,068	474	\$.00
\$ 10,000 - \$ 11,999	1,544	\$ 16,855,269	\$ 3,960,067	2,940	652	\$.00
\$ 12,000 - \$ 13,999	1,021	\$ 13,206,451	\$ 2,343,654	1,941	326	\$.00
\$ 14,000 - \$ 15,999	753	\$ 11,265,195	\$ 1,668,180	1,436	181	\$.00
\$ 16,000 - \$ 17,999	461	\$ 7,769,783	\$ 978,810	880	86	\$.00
\$ 18,000 - \$ 19,999	279	\$ 5,286,270	\$ 998,427	519	66	\$.00
\$ 20,000 - \$ 21,999	182	\$ 3,818,137	\$ 644,522	334	51	\$.00
\$ 22,000 - \$ 24,999	155	\$ 3,620,355	\$ 678,308	268	38	\$.00
\$ 25,000 - \$ 29,999	147	\$ 4,035,114	\$ 856,776	236	30	\$.00
\$ 30,000 - \$ 34,999	94	\$ 3,032,728	\$ 585,694	167	18	\$.00
\$ 35,000 - \$ 39,999	43	\$ 1,601,269	\$ 398,298	68	10	\$.00
\$ 40,000 - \$ 49,999	65	\$ 2,887,681	\$ 589,670	106	11	\$.00
\$ 50,000 - \$ 74,999	68	\$ 4,155,594	\$ 819,724	118	14	\$.00
\$ 75,000 - \$ 99,999	22	\$ 1,805,968	\$ 300,981	35	2	\$.00
\$100,000 AND OVER	47	\$ 16,763,099	\$ 6,008,189	72	17	\$.00
NO AGI	8,976	\$ 0	\$ 84,673	11,623	1,409	\$.00
TOTALS	135,412	\$ 431,166,147	\$ 255,826,730	176,912	18,664	\$.00

TABLE 6

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL MARRIED JOINT PAY RETURNS ADJUSTED GROSS INCOME	NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
\$ 1 - \$ 2,999	55	\$ 93,470	\$ 60,025	131	29	\$ 36,827.15
\$ 3,000 - \$ 3,999	154	\$ 559,406	\$ 478,833	326	56	\$ 19,214.37
\$ 4,000 - \$ 4,999	513	\$ 2,335,589	\$ 1,933,754	1,176	296	\$ 31,103.09
\$ 5,000 - \$ 5,999	3,744	\$ 20,661,257	\$ 17,042,971	9,367	3,017	\$ 171,906.78
\$ 6,000 - \$ 6,999	4,264	\$ 27,755,437	\$ 21,916,482	10,577	3,492	\$ 330,121.20
\$ 7,000 - \$ 7,999	4,686	\$ 35,173,194	\$ 26,813,147	11,773	3,791	\$ 492,185.77
\$ 8,000 - \$ 8,999	5,042	\$ 42,857,340	\$ 31,998,269	12,553	4,343	\$ 659,754.55
\$ 9,000 - \$ 9,999	5,421	\$ 51,463,269	\$ 37,791,052	13,101	5,113	\$ 897,960.49
\$ 10,000 - \$ 11,999	10,657	\$ 117,261,707	\$ 85,835,567	25,055	10,745	\$ 2,373,781.68
\$ 12,000 - \$ 13,999	10,774	\$ 140,123,969	\$ 102,201,814	24,446	12,190	\$ 3,328,867.24
\$ 14,000 - \$ 15,999	10,800	\$ 162,071,590	\$ 118,423,816	24,040	13,106	\$ 4,310,312.39
\$ 16,000 - \$ 17,999	11,045	\$ 187,808,942	\$ 137,372,268	24,027	14,598	\$ 5,442,800.49
\$ 18,000 - \$ 19,999	11,117	\$ 211,286,053	\$ 154,799,994	23,910	14,995	\$ 6,530,102.47
\$ 20,000 - \$ 21,999	10,996	\$ 230,891,268	\$ 168,608,307	23,397	15,402	\$ 7,526,137.78
\$ 22,000 - \$ 24,999	14,972	\$ 351,443,650	\$ 256,824,273	31,608	21,368	\$ 12,167,207.35
\$ 25,000 - \$ 29,999	21,358	\$ 585,177,914	\$ 427,784,826	44,410	31,898	\$ 21,822,196.20
\$ 30,000 - \$ 34,999	15,195	\$ 491,291,739	\$ 356,400,639	31,484	23,080	\$ 19,494,188.22
\$ 35,000 - \$ 39,999	10,351	\$ 386,496,125	\$ 275,358,363	21,566	16,408	\$ 15,672,037.98
\$ 40,000 - \$ 49,999	12,169	\$ 540,274,870	\$ 376,898,681	25,624	18,708	\$ 22,407,031.19
\$ 50,000 - \$ 74,999	10,120	\$ 600,786,996	\$ 402,270,551	21,952	15,319	\$ 25,223,437.79
\$ 75,000 - \$ 99,999	2,978	\$ 255,283,957	\$ 160,232,788	6,623	4,273	\$ 10,556,959.08
\$100,000 AND OVER	3,588	\$ 1,086,669,943	\$ 645,979,405	8,112	5,128	\$ 35,291,555.94
NO AGI	121	\$ 0	\$ 166,303	267	122	\$ 225,399.92
TOTALS	180,120	\$ 5,527,767,685	\$ 3,807,192,128	395,525	237,477	\$ 195,011,089.12

TABLE 7

TABLE 7								
ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL MARRIED JOINT ADJUSTED GROSS INCOME		NO-PAY RETURNS NET TAXABLE INCOME		NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
\$ 1 - \$ 2,999	12,424	\$	20,563,573	\$	16,430,376	33,287	9,338	\$.00
\$ 3,000 - \$ 3,999	6,128	\$	21,513,877	\$	16,539,901	16,887	4,303	\$.00
\$ 4,000 - \$ 4,999	7,036	\$	31,702,333	\$	23,949,713	19,771	4,601	\$.00
\$ 5,000 - \$ 5,999	3,403	\$	18,656,427	\$	6,031,311	10,135	2,235	\$.00
\$ 6,000 - \$ 6,999	2,879	\$	18,644,586	\$	5,424,093	8,647	1,780	\$.00
\$ 7,000 - \$ 7,999	2,063	\$	15,424,221	\$	4,117,032	6,142	1,343	\$.00
\$ 8,000 - \$ 8,999	1,374	\$	11,639,738	\$	2,771,945	3,986	1,004	\$.00
\$ 9,000 - \$ 9,999	1,033	\$	9,789,486	\$	2,009,744	2,946	825	\$.00
\$ 10,000 - \$ 11,999	1,291	\$	14,074,797	\$	2,598,066	3,597	1,192	\$.00
\$ 12,000 - \$ 13,999	745	\$	9,600,823	\$	1,669,781	2,054	702	\$.00
\$ 14,000 - \$ 15,999	502	\$	7,485,908	\$	1,218,095	1,362	487	\$.00
\$ 16,000 - \$ 17,999	352	\$	5,969,089	\$	983,176	936	363	\$.00
\$ 18,000 - \$ 19,999	286	\$	5,414,123	\$	1,042,275	780	267	\$.00
\$ 20,000 - \$ 21,999	222	\$	4,651,188	\$	1,006,295	599	160	\$.00
\$ 22,000 - \$ 24,999	216	\$	5,042,347	\$	1,070,320	559	185	\$.00
\$ 25,000 - \$ 29,999	239	\$	6,525,900	\$	1,977,818	572	275	\$.00
\$ 30,000 - \$ 34,999	173	\$	5,596,864	\$	1,829,720	403	171	\$.00
\$ 35,000 - \$ 39,999	126	\$	4,699,182	\$	2,084,419	286	158	\$.00
\$ 40,000 - \$ 49,999	157	\$	6,994,234	\$	2,760,634	365	151	\$.00
\$ 50,000 - \$ 74,999	226	\$	13,625,402	\$	5,225,208	527	260	\$.00
\$ 75,000 - \$ 99,999	83	\$	7,172,742	\$	3,140,726	189	112	\$.00
\$100,000 AND OVER	247	\$	215,892,791	\$	121,625,974	563	311	\$.00
NO AGI	18,850	\$	0	\$	124,409	43,098	21,437	\$.00
TOTALS	60,055	\$	460,679,631	\$	225,631,031	157,691	51,660	\$.00

TABLE 8

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL MARRIED SEPARATE ADJUSTED GROSS INCOME	PAY RETURNS NET TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
\$ 1 - \$ 2,999	9,028	\$ 23,757,110	\$ 21,834,774	9,115	241	\$ 138,541.75
\$ 3,000 - \$ 3,999	23,272	\$ 82,299,264	\$ 67,858,478	26,155	2,179	\$ 434,212.46
\$ 4,000 - \$ 4,999	29,461	\$ 132,826,458	\$ 105,065,896	35,891	4,990	\$ 1,044,632.05
\$ 5,000 - \$ 5,999	32,640	\$ 179,522,083	\$ 137,922,923	40,517	7,262	\$ 1,981,551.98
\$ 6,000 - \$ 6,999	33,104	\$ 215,017,355	\$ 162,594,280	41,174	8,538	\$ 2,972,878.02
\$ 7,000 - \$ 7,999	32,287	\$ 242,229,992	\$ 181,679,537	39,770	9,466	\$ 3,944,527.89
\$ 8,000 - \$ 8,999	31,039	\$ 263,763,730	\$ 197,025,832	37,684	10,209	\$ 4,838,681.54
\$ 9,000 - \$ 9,999	30,069	\$ 285,695,194	\$ 214,162,652	35,759	11,299	\$ 5,850,975.32
\$ 10,000 - \$ 11,999	58,491	\$ 643,098,388	\$ 483,943,247	67,818	24,956	\$ 15,028,614.29
\$ 12,000 - \$ 13,999	55,266	\$ 717,848,058	\$ 539,954,151	62,244	27,521	\$ 19,104,376.20
\$ 14,000 - \$ 15,999	51,016	\$ 764,622,977	\$ 573,617,456	56,067	29,878	\$ 22,454,261.08
\$ 16,000 - \$ 17,999	47,597	\$ 808,465,100	\$ 604,166,300	51,769	32,250	\$ 25,451,078.26
\$ 18,000 - \$ 19,999	44,636	\$ 847,362,727	\$ 630,118,498	48,139	33,418	\$ 28,222,346.15
\$ 20,000 - \$ 21,999	39,078	\$ 819,485,503	\$ 604,104,084	41,867	31,515	\$ 28,534,361.41
\$ 22,000 - \$ 24,999	49,294	\$ 1,155,789,099	\$ 844,209,257	52,783	43,963	\$ 42,115,298.19
\$ 25,000 - \$ 29,999	60,546	\$ 1,653,398,971	\$ 1,194,754,571	64,575	59,352	\$ 64,446,795.83
\$ 30,000 - \$ 34,999	35,676	\$ 1,151,593,512	\$ 821,735,180	38,323	37,780	\$ 47,958,398.71
\$ 35,000 - \$ 39,999	20,547	\$ 765,908,782	\$ 540,958,334	22,364	22,133	\$ 33,899,936.34
\$ 40,000 - \$ 49,999	19,798	\$ 875,544,519	\$ 609,038,082	21,922	21,157	\$ 41,407,719.14
\$ 50,000 - \$ 74,999	14,358	\$ 851,592,086	\$ 575,498,044	16,498	15,031	\$ 44,937,982.93
\$ 75,000 - \$ 99,999	3,894	\$ 332,817,323	\$ 214,960,554	4,606	3,990	\$ 19,231,066.54
\$100,000 AND OVER	4,766	\$ 1,155,641,358	\$ 687,136,192	5,716	4,945	\$ 66,412,997.62
NO AGI	34	\$ 0	\$ 163,326	38	12	\$ 16,177.50
TOTALS	725,897	\$ 13,968,279,589	\$ 10,012,561,648	820,794	442,085	\$ 520,427,411.20

TABLE 9

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL MARRIED ADJUSTED GROSS INCOME	SEPARATE NET TAXABLE INCOME	NO-PAY RETURNS NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
\$ 1 - \$ 2,999	65,068	\$ 109,566,251	\$ 82,332,997	78,230	2,003	\$.00
\$ 3,000 - \$ 3,999	13,051	\$ 44,833,346	\$ 26,729,987	20,525	1,846	\$.00
\$ 4,000 - \$ 4,999	6,794	\$ 30,263,718	\$ 14,708,668	10,672	1,630	\$.00
\$ 5,000 - \$ 5,999	3,615	\$ 19,690,387	\$ 8,616,109	5,425	1,326	\$.00
\$ 6,000 - \$ 6,999	2,047	\$ 13,218,985	\$ 5,386,391	2,893	945	\$.00
\$ 7,000 - \$ 7,999	1,326	\$ 9,897,720	\$ 3,895,694	1,816	685	\$.00
\$ 8,000 - \$ 8,999	972	\$ 8,224,709	\$ 3,424,062	1,263	570	\$.00
\$ 9,000 - \$ 9,999	663	\$ 6,283,522	\$ 2,738,238	840	358	\$.00
\$ 10,000 - \$ 11,999	982	\$ 10,706,717	\$ 4,984,200	1,198	503	\$.00
\$ 12,000 - \$ 13,999	676	\$ 8,746,101	\$ 4,478,933	786	315	\$.00
\$ 14,000 - \$ 15,999	507	\$ 7,600,089	\$ 4,144,749	590	208	\$.00
\$ 16,000 - \$ 17,999	414	\$ 7,004,298	\$ 3,817,769	481	155	\$.00
\$ 18,000 - \$ 19,999	330	\$ 6,265,799	\$ 3,652,271	370	146	\$.00
\$ 20,000 - \$ 21,999	260	\$ 5,446,466	\$ 3,286,717	295	125	\$.00
\$ 22,000 - \$ 24,999	269	\$ 6,313,627	\$ 3,889,244	299	107	\$.00
\$ 25,000 - \$ 29,999	332	\$ 9,080,838	\$ 5,541,261	363	166	\$.00
\$ 30,000 - \$ 34,999	191	\$ 6,171,355	\$ 3,697,799	213	90	\$.00
\$ 35,000 - \$ 39,999	130	\$ 4,855,359	\$ 2,839,259	143	55	\$.00
\$ 40,000 - \$ 49,999	137	\$ 6,096,261	\$ 3,304,489	159	91	\$.00
\$ 50,000 - \$ 74,999	132	\$ 7,866,786	\$ 4,095,214	150	73	\$.00
\$ 75,000 - \$ 99,999	55	\$ 4,768,279	\$ 2,270,144	62	31	\$.00
\$100,000 AND OVER	100	\$ 27,778,851	\$ 12,327,590	118	46	\$.00
NO AGI	1,943	\$ 0	\$ 149,459	2,296	504	\$.00
TOTALS	99,994	\$ 360,679,464	\$ 210,311,244	129,187	12,978	\$.00

TABLE 10

COUNTY	NO. OF RETURNS	TOTAL PAY AND ADJUSTED GROSS INCOME	NO-PAY RETURNS BY SD-COUNTY-NBR	NET TAXABLE INCOME	NO. OF PERS.	NO. OF DEF. CREDITS	TAX PAID
ADAIR	4,343	\$ 51,242,863	\$	38,639,434	6,643	2,137	\$ 1,713,369.47
ADAMS	2,624	\$ 28,764,300	\$	22,173,458	4,032	1,280	\$ 962,278.44
ALLAMAKEE	7,583	\$ 88,846,345	\$	65,424,528	10,731	4,304	\$ 2,822,185.99
APPANOOSE	6,465	\$ 78,037,358	\$	58,351,401	9,761	3,494	\$ 2,577,922.49
AUDUBON	4,082	\$ 47,102,627	\$	35,894,701	6,100	2,035	\$ 1,625,164.03
BENTON	11,986	\$ 168,069,136	\$	123,708,513	16,655	6,425	\$ 5,924,338.70
BLACK HAWK	61,812	\$ 1,026,421,105	\$	719,948,807	84,468	33,060	\$ 38,884,656.16
BOONE	13,855	\$ 207,247,739	\$	150,772,299	19,073	6,718	\$ 7,658,168.89
BREMER	12,932	\$ 191,399,109	\$	138,142,666	17,883	7,349	\$ 6,937,074.12
BUCHANAN	10,014	\$ 135,951,991	\$	100,406,986	14,236	6,529	\$ 4,947,338.85
BUENA VISTA	10,901	\$ 156,392,573	\$	114,713,274	15,644	5,645	\$ 5,827,798.77
BUTLER	8,584	\$ 106,487,628	\$	78,772,978	12,484	4,818	\$ 3,578,886.00
CALHOUN	6,704	\$ 85,796,943	\$	63,765,544	10,062	3,407	\$ 3,067,660.32
CARROLL	12,473	\$ 173,048,425	\$	126,046,914	16,909	7,624	\$ 6,167,349.42
CASS	8,883	\$ 117,704,407	\$	87,118,547	12,855	4,572	\$ 4,172,350.12
CEDAR	9,865	\$ 143,504,262	\$	106,137,506	13,657	5,103	\$ 5,349,052.99
CERRO GORDO	26,425	\$ 409,034,397	\$	291,955,429	36,097	12,870	\$ 15,113,159.26
CHEROKEE	8,062	\$ 110,040,865	\$	82,045,075	11,532	4,406	\$ 3,953,413.55
CHICKASAW	7,393	\$ 94,018,227	\$	70,019,302	10,468	4,386	\$ 3,248,158.62
CLARKE	4,495	\$ 53,568,420	\$	39,922,075	6,490	2,370	\$ 1,752,113.83
CLAY	9,873	\$ 138,255,329	\$	99,260,029	13,646	5,163	\$ 4,884,042.66
CLAYTON	9,894	\$ 119,312,059	\$	89,154,768	14,168	5,832	\$ 3,969,085.87
CLINTON	27,713	\$ 427,206,061	\$	310,748,122	38,493	15,168	\$ 15,854,961.60
CRAWFORD	9,626	\$ 127,607,314	\$	94,865,499	13,532	5,731	\$ 4,482,100.34
DALLAS	16,908	\$ 270,328,438	\$	192,279,402	22,759	9,300	\$ 10,076,513.49
DAVIS	3,998	\$ 46,799,866	\$	35,373,679	6,003	2,458	\$ 1,572,538.18
DECATUR	3,786	\$ 42,054,854	\$	31,564,146	5,550	2,076	\$ 1,302,539.31
DELAWARE	9,089	\$ 119,074,501	\$	88,025,102	12,658	5,962	\$ 4,289,712.80
DES MOINES	23,713	\$ 384,148,828	\$	276,677,344	32,524	12,351	\$ 14,254,388.87
DICKINSON	8,523	\$ 125,656,992	\$	88,431,005	12,160	3,892	\$ 4,615,264.66
DUBUQUE	47,588	\$ 740,739,545	\$	526,408,309	62,603	28,546	\$ 27,293,499.20
EMMET	6,274	\$ 81,322,209	\$	59,276,973	8,862	3,358	\$ 2,860,061.85
FAYETTE	11,626	\$ 143,770,965	\$	106,842,196	16,615	6,656	\$ 4,879,985.71
FLOYD	9,682	\$ 130,253,092	\$	95,186,869	13,705	5,078	\$ 4,623,789.23
FRANKLIN	6,426	\$ 91,458,637	\$	67,938,453	9,298	3,259	\$ 3,552,092.48
FREMONT	4,382	\$ 57,773,730	\$	43,846,973	6,501	2,301	\$ 2,044,958.04
GREENE	5,983	\$ 81,252,706	\$	60,257,191	8,651	3,018	\$ 2,894,030.06
GRUNDY	7,188	\$ 103,682,749	\$	75,540,045	10,271	3,594	\$ 3,805,337.98
GUTHRIE	6,386	\$ 80,210,358	\$	59,894,192	9,459	3,199	\$ 2,806,089.91
HAMILTON	9,786	\$ 137,839,680	\$	101,166,057	13,558	4,786	\$ 5,016,131.95
HANCOCK	7,065	\$ 95,232,495	\$	70,404,764	9,989	3,895	\$ 3,537,423.81
HARDIN	11,592	\$ 166,590,676	\$	120,684,833	16,587	5,719	\$ 6,774,392.00
HARRISON	7,577	\$ 104,114,496	\$	77,525,086	11,042	4,218	\$ 3,342,485.88
HENRY	10,338	\$ 149,881,541	\$	109,792,432	14,253	5,428	\$ 5,330,286.32
HOWARD	5,623	\$ 63,985,498	\$	47,679,912	8,254	3,137	\$ 2,064,067.59
HUMBOLDT	6,238	\$ 88,027,121	\$	65,204,605	9,063	3,201	\$ 3,327,916.34
IDA	4,657	\$ 63,331,728	\$	47,534,791	6,820	2,563	\$ 2,417,345.16
IOWA	9,025	\$ 133,649,694	\$	94,462,452	12,452	4,267	\$ 4,784,730.29
JACKSON	10,794	\$ 135,989,012	\$	101,044,510	15,262	6,379	\$ 4,749,586.29
JASPER	20,145	\$ 319,670,100	\$	232,770,515	27,444	9,995	\$ 12,004,588.93
JEFFERSON	8,054	\$ 122,606,988	\$	83,815,650	11,332	3,949	\$ 4,317,921.88

TABLE 10 (cont)

COUNTY	NO. OF RETURNS		TOTAL PAY AND NO-PAY RETURNS BY SD-COUNTY-NBR			NO. OF PERS. CREDITS	NO. OF DEP. CREDITS	TAX PAID
			ADJUSTED GROSS INCOME		NET TAXABLE INCOME			
JOHNSON	45,224	\$	823,470,839	\$	573,924,268	56,803	20,102	\$ 32,237,506.36
JONES	9,608	\$	134,940,498	\$	101,087,801	13,855	5,532	\$ 5,067,232.01
KEOKUK	6,703	\$	82,154,885	\$	62,452,234	9,848	3,482	\$ 2,949,225.54
KOSSUTH	10,964	\$	144,406,471	\$	106,362,937	15,406	6,153	\$ 5,129,955.98
LEE	20,392	\$	320,920,988	\$	234,772,791	28,663	11,024	\$ 12,061,911.68
LINN	94,043	\$	1,737,493,737	\$	1,222,932,111	123,250	47,997	\$ 69,074,159.83
LOUISA	5,907	\$	87,669,943	\$	64,965,814	8,373	3,221	\$ 3,271,459.81
LUCAS	4,918	\$	68,049,403	\$	50,387,324	7,228	2,462	\$ 2,632,588.83
LYON	6,366	\$	76,996,219	\$	57,824,898	9,178	3,969	\$ 2,580,832.95
MADISON	6,689	\$	90,848,777	\$	66,614,710	9,506	3,708	\$ 3,208,641.38
MAHASKA	11,045	\$	155,153,812	\$	113,311,030	15,612	5,823	\$ 5,652,244.15
MARION	16,013	\$	254,674,515	\$	181,983,831	21,838	8,558	\$ 9,557,869.22
MARSHALL	21,661	\$	356,030,461	\$	254,484,226	29,564	11,313	\$ 13,672,341.56
MILLS	6,418	\$	94,641,445	\$	69,427,250	8,859	3,732	\$ 2,888,174.41
MITCHELL	6,148	\$	81,370,638	\$	60,932,117	8,886	3,248	\$ 2,974,319.09
MONONA	5,277	\$	67,124,055	\$	50,330,296	8,057	2,682	\$ 2,404,087.20
MONROE	4,054	\$	48,767,108	\$	36,906,059	6,000	2,172	\$ 1,712,772.63
MONTGOMERY	6,862	\$	96,157,722	\$	71,541,917	10,037	3,401	\$ 3,638,264.19
MUSCATINE	21,836	\$	379,562,605	\$	270,505,349	29,317	12,360	\$ 14,748,165.06
OBRIEN	9,041	\$	118,017,604	\$	87,080,036	12,983	4,932	\$ 4,109,185.46
OSCEOLA	3,987	\$	50,061,136	\$	37,088,108	5,743	2,148	\$ 1,582,563.32
PAGE	9,202	\$	136,822,906	\$	99,026,495	13,326	4,582	\$ 6,172,089.84
PALO ALTO	5,839	\$	75,471,491	\$	55,916,664	8,570	3,245	\$ 2,720,227.09
PLYMOUTH	12,681	\$	181,223,087	\$	133,844,030	17,894	7,677	\$ 6,699,375.38
POCAHONTAS	5,499	\$	72,913,387	\$	54,716,405	8,218	2,944	\$ 2,635,951.80
POLK	178,316	\$	3,444,040,017	\$	2,360,301,256	230,721	86,469	\$ 138,374,760.41
POTTAWATTAMIE	43,155	\$	679,196,048	\$	481,527,502	58,074	22,915	\$ 18,216,107.68
POWESHIEK	10,544	\$	155,339,385	\$	113,589,049	14,474	5,081	\$ 5,739,939.07
RINGGOLD	2,749	\$	28,673,340	\$	21,964,147	4,306	1,333	\$ 931,553.97
SAC	6,785	\$	88,621,577	\$	65,911,493	10,192	3,614	\$ 3,524,876.13
SCOTT	80,170	\$	1,519,706,421	\$	1,062,121,517	107,334	44,554	\$ 59,119,112.29
SHELBY	7,742	\$	105,445,251	\$	78,283,980	11,052	4,202	\$ 3,900,711.92
SIOUX	15,048	\$	203,901,514	\$	147,210,082	20,905	10,017	\$ 7,008,709.03
STORY	34,475	\$	578,307,420	\$	408,053,990	45,255	16,196	\$ 21,450,425.06
TAMA	9,947	\$	130,052,076	\$	95,945,857	14,271	5,116	\$ 4,537,522.51
TAYLOR	3,795	\$	39,166,017	\$	29,926,100	5,877	1,945	\$ 1,210,076.04
UNION	6,902	\$	91,313,166	\$	67,642,648	9,859	3,635	\$ 3,192,696.40
VAN BUREN	3,977	\$	44,107,955	\$	33,725,839	6,014	2,137	\$ 1,424,056.22
WAPELLO	18,215	\$	262,947,021	\$	189,646,028	26,182	9,366	\$ 9,862,415.45
WARREN	18,926	\$	305,716,767	\$	218,737,844	24,468	10,873	\$ 11,093,810.06
WASHINGTON	11,385	\$	158,872,807	\$	114,729,453	15,854	5,842	\$ 5,656,226.16
WAYNE	3,692	\$	41,318,187	\$	31,237,582	5,830	1,760	\$ 1,392,531.09
WEBSTER	21,983	\$	322,515,200	\$	232,611,624	30,779	11,293	\$ 11,496,347.69
WINNEBAGO	7,162	\$	105,417,474	\$	75,498,684	10,194	3,787	\$ 3,948,137.63
WINNESHIEK	10,388	\$	133,498,413	\$	97,336,931	14,349	5,937	\$ 4,502,857.39
WOODBURY	49,383	\$	809,242,916	\$	567,243,850	67,247	28,370	\$ 29,698,966.85
WORTH	4,457	\$	55,678,448	\$	41,131,044	6,452	2,176	\$ 1,806,152.62
WRIGHT	8,397	\$	119,260,546	\$	88,103,430	12,253	4,048	\$ 4,515,896.99
NON-RESIDENT	79,758	\$	3,025,893,414	\$	1,947,496,799	117,683	50,628	\$ 29,795,973.92
TOTALS	1,572,961	\$	26,547,681,094	\$	18,756,010,771	2,165,933	840,772	\$ 905,791,332.05

TABLE 11

ADJUSTED GROSS INCOME BRACKETS	NO. OF RETURNS	TOTAL PAY AND NO-PAY RETURNS BY TYPE OF PAYMENT						ADDITIONAL PAYMENTS	REFUNDS
		TOTAL WITHHOLDING	ESTIMATED PAYMENTS	OUT OF STATE CREDIT	MOTOR FUEL CREDIT				
\$ 1 - \$ 2,999	166,838	\$ 3,123,958.49	\$ 896,381.86	\$ 422.65	\$ 525,552.88	\$ 126,843.70	\$ 4,469,143.69		
\$ 3,000 - \$ 3,999	77,001	\$ 2,563,861.01	\$ 549,478.67	\$ 4,278.07	\$ 249,395.52	\$ 320,089.35	\$ 2,849,890.50		
\$ 4,000 - \$ 4,999	76,777	\$ 3,413,707.90	\$ 795,867.09	\$ 12,072.89	\$ 266,187.07	\$ 659,800.92	\$ 3,385,387.49		
\$ 5,000 - \$ 5,999	73,205	\$ 4,427,390.75	\$ 1,081,608.32	\$ 30,708.22	\$ 249,916.63	\$ 1,448,519.70	\$ 3,348,446.52		
\$ 6,000 - \$ 6,999	68,427	\$ 5,455,304.72	\$ 1,441,668.37	\$ 47,094.57	\$ 260,974.27	\$ 1,938,744.97	\$ 3,480,841.57		
\$ 7,000 - \$ 7,999	64,272	\$ 6,612,845.66	\$ 1,804,183.60	\$ 69,599.31	\$ 248,880.58	\$ 2,282,023.31	\$ 3,636,200.71		
\$ 8,000 - \$ 8,999	60,965	\$ 7,852,701.83	\$ 2,028,356.61	\$ 90,296.91	\$ 245,706.30	\$ 2,565,172.67	\$ 3,731,502.33		
\$ 9,000 - \$ 9,999	58,220	\$ 9,310,784.22	\$ 2,266,932.82	\$ 118,053.27	\$ 252,454.40	\$ 2,848,774.87	\$ 3,918,550.73		
\$ 10,000 - \$ 11,999	108,448	\$ 22,815,826.15	\$ 5,285,926.65	\$ 367,269.18	\$ 434,044.79	\$ 6,434,133.83	\$ 8,187,243.63		
\$ 12,000 - \$ 13,999	99,651	\$ 28,988,495.52	\$ 5,596,878.55	\$ 490,618.20	\$ 426,414.45	\$ 7,150,030.30	\$ 8,557,883.64		
\$ 14,000 - \$ 15,999	91,083	\$ 34,637,791.41	\$ 5,678,396.29	\$ 614,340.71	\$ 399,855.59	\$ 7,311,005.73	\$ 8,791,474.70		
\$ 16,000 - \$ 17,999	83,450	\$ 39,506,264.86	\$ 5,666,429.92	\$ 686,596.46	\$ 349,606.29	\$ 7,381,681.58	\$ 9,032,408.32		
\$ 18,000 - \$ 19,999	76,621	\$ 43,665,037.10	\$ 5,526,822.99	\$ 720,708.38	\$ 325,650.06	\$ 7,339,613.95	\$ 9,219,160.19		
\$ 20,000 - \$ 21,999	67,029	\$ 44,584,175.30	\$ 5,174,327.48	\$ 637,948.93	\$ 278,733.67	\$ 7,105,991.74	\$ 9,058,811.34		
\$ 22,000 - \$ 24,999	83,725	\$ 65,570,372.35	\$ 7,163,957.53	\$ 999,634.62	\$ 367,088.38	\$ 10,186,176.23	\$ 12,842,220.65		
\$ 25,000 - \$ 29,999	103,224	\$ 99,546,074.11	\$ 10,777,813.42	\$ 1,617,718.64	\$ 446,514.32	\$ 15,458,600.17	\$ 18,365,129.25		
\$ 30,000 - \$ 34,999	62,458	\$ 72,214,328.32	\$ 9,542,783.53	\$ 1,221,653.25	\$ 288,700.97	\$ 13,046,120.15	\$ 13,066,736.98		
\$ 35,000 - \$ 39,999	37,268	\$ 49,033,163.34	\$ 8,370,614.09	\$ 901,488.81	\$ 198,749.38	\$ 11,043,555.25	\$ 9,457,995.64		
\$ 40,000 - \$ 49,999	37,881	\$ 57,571,248.64	\$ 12,508,550.94	\$ 1,053,445.23	\$ 227,644.51	\$ 16,079,208.19	\$ 11,604,348.12		
\$ 50,000 - \$ 74,999	28,564	\$ 51,012,199.09	\$ 20,715,228.46	\$ 841,283.10	\$ 188,314.11	\$ 21,665,949.55	\$ 12,661,632.54		
\$ 75,000 - \$ 99,999	8,038	\$ 18,600,584.72	\$ 11,519,869.54	\$ 330,563.25	\$ 55,987.58	\$ 10,134,144.72	\$ 5,895,572.90		
\$100,000 AND OVER	9,868	\$ 45,061,855.16	\$ 54,922,490.62	\$ 1,697,517.34	\$ 46,046.79	\$ 36,775,820.80	\$ 19,433,225.34		
NO AGI	29,948	\$ 3,178,950.22	\$ 813,050.85	\$.00	\$ 1,685,031.02	\$ 169,013.09	\$ 5,577,864.57		
TOTALS	1,572,961	\$718,746,920.87	\$180,127,618.20	\$ 12,553,311.99	\$ 8,017,449.56	\$189,471,014.77	\$190,571,671.35		

TABLE 12

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL RETURNS ADJUSTED GROSS INCOME	BY ITEMIZED FEDERAL TAX DEDUCTION	DEDUCTION ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
\$ 1 - \$ 2,999	55,412	\$ 95,272,955	\$ 117,652-	\$ 37,525,083	\$ 68,625,635	\$ 129,874.78
\$ 3,000 - \$ 3,999	25,159	\$ 88,211,027	\$ 1,561,484	\$ 32,197,697	\$ 58,270,287	\$ 277,106.11
\$ 4,000 - \$ 4,999	26,994	\$ 121,577,938	\$ 3,458,165	\$ 43,304,767	\$ 78,758,035	\$ 617,237.64
\$ 5,000 - \$ 5,999	33,211	\$ 182,560,689	\$ 6,618,177	\$ 72,091,262	\$ 111,792,986	\$ 1,278,454.15
\$ 6,000 - \$ 6,999	32,039	\$ 208,040,367	\$ 9,169,011	\$ 76,674,666	\$ 129,248,619	\$ 1,964,290.47
\$ 7,000 - \$ 7,999	30,065	\$ 225,392,966	\$ 11,964,656	\$ 76,622,538	\$ 142,465,838	\$ 2,701,545.69
\$ 8,000 - \$ 8,999	28,301	\$ 240,378,012	\$ 13,876,180	\$ 77,347,538	\$ 154,340,656	\$ 3,390,613.82
\$ 9,000 - \$ 9,999	27,146	\$ 257,917,315	\$ 16,826,073	\$ 77,799,194	\$ 168,075,885	\$ 4,198,963.50
\$ 10,000 - \$ 11,999	53,137	\$ 584,292,863	\$ 42,342,253	\$ 157,609,735	\$ 390,922,984	\$ 11,300,160.26
\$ 12,000 - \$ 13,999	51,913	\$ 674,604,337	\$ 55,348,788	\$ 163,795,849	\$ 460,293,263	\$ 15,392,444.74
\$ 14,000 - \$ 15,999	50,459	\$ 756,725,270	\$ 68,949,314	\$ 168,589,339	\$ 522,309,080	\$ 19,503,247.07
\$ 16,000 - \$ 17,999	48,892	\$ 830,990,876	\$ 81,535,074	\$ 173,095,365	\$ 578,860,641	\$ 23,445,483.81
\$ 18,000 - \$ 19,999	47,681	\$ 905,494,086	\$ 94,089,068	\$ 178,050,487	\$ 634,766,100	\$ 27,475,130.77
\$ 20,000 - \$ 21,999	44,405	\$ 931,710,557	\$ 102,340,045	\$ 178,544,198	\$ 652,039,665	\$ 29,776,965.00
\$ 22,000 - \$ 24,999	59,104	\$ 1,386,908,390	\$ 160,819,257	\$ 256,785,656	\$ 970,895,247	\$ 47,089,731.37
\$ 25,000 - \$ 29,999	79,182	\$ 2,165,617,980	\$ 270,432,258	\$ 382,020,920	\$ 1,515,608,336	\$ 79,367,704.88
\$ 30,000 - \$ 34,999	51,192	\$ 1,653,905,281	\$ 221,254,731	\$ 283,833,216	\$ 1,149,986,584	\$ 64,919,519.67
\$ 35,000 - \$ 39,999	32,049	\$ 1,195,419,168	\$ 168,801,510	\$ 203,357,453	\$ 823,867,638	\$ 49,252,161.78
\$ 40,000 - \$ 49,999	33,721	\$ 1,494,367,306	\$ 226,050,449	\$ 255,683,517	\$ 1,014,428,983	\$ 64,715,346.08
\$ 50,000 - \$ 74,999	26,361	\$ 1,565,947,795	\$ 271,201,203	\$ 269,398,262	\$ 1,028,922,343	\$ 72,715,959.98
\$ 75,000 - \$ 99,999	7,668	\$ 656,135,665	\$ 133,028,423	\$ 115,262,357	\$ 409,943,123	\$ 32,068,147.64
\$100,000 AND OVER	9,594	\$ 2,802,103,756	\$ 727,212,777	\$ 464,863,529	\$ 1,638,205,406	\$114,678,606.07
NO AGI	4,683	\$ 0	\$ 3,930,635	\$ 22,386,292	\$ 261,701	\$ 149,435.48
TOTALS	858,368	\$ 19,023,574,599	\$ 2,690,691,879	\$ 3,766,838,920	\$ 12,702,889,035	\$666,408,130.76

TABLE 13

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL PAY RETURNS BY ADJUSTED GROSS INCOME	ITEMIZED DEDUCTION FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
\$ 1 - \$ 2,999	5,582	\$ 14,474,920	\$ 1,326,688-	\$ 2,429,818	\$ 13,493,895	\$ 129,874.78
\$ 3,000 - \$ 3,999	13,510	\$ 47,678,526	\$ 149,084-	\$ 9,157,333	\$ 38,726,320	\$ 277,106.11
\$ 4,000 - \$ 4,999	18,009	\$ 81,332,393	\$ 1,542,122	\$ 17,607,779	\$ 62,219,872	\$ 617,237.64
\$ 5,000 - \$ 5,999	23,941	\$ 131,864,690	\$ 3,812,483	\$ 32,103,885	\$ 96,002,077	\$ 1,278,454.15
\$ 6,000 - \$ 6,999	25,502	\$ 165,765,364	\$ 6,690,743	\$ 41,595,307	\$ 117,508,349	\$ 1,964,290.47
\$ 7,000 - \$ 7,999	25,585	\$ 191,917,076	\$ 9,351,711	\$ 48,470,114	\$ 134,135,841	\$ 2,701,545.69
\$ 8,000 - \$ 8,999	25,110	\$ 213,353,041	\$ 11,739,463	\$ 53,420,873	\$ 148,202,965	\$ 3,390,613.82
\$ 9,000 - \$ 9,999	24,777	\$ 235,445,968	\$ 14,380,117	\$ 57,535,232	\$ 163,577,607	\$ 4,198,963.50
\$ 10,000 - \$ 11,999	49,888	\$ 548,840,049	\$ 38,829,578	\$ 126,014,642	\$ 384,060,698	\$ 11,300,160.26
\$ 12,000 - \$ 13,999	49,818	\$ 647,548,956	\$ 52,075,318	\$ 140,247,749	\$ 455,331,242	\$ 15,392,444.74
\$ 14,000 - \$ 15,999	48,939	\$ 733,995,089	\$ 65,765,741	\$ 150,428,928	\$ 517,955,687	\$ 19,503,247.07
\$ 16,000 - \$ 17,999	47,836	\$ 813,149,296	\$ 78,526,150	\$ 159,484,234	\$ 575,192,595	\$ 23,445,483.81
\$ 18,000 - \$ 19,999	46,932	\$ 891,297,288	\$ 91,819,721	\$ 168,331,875	\$ 631,156,419	\$ 27,475,130.77
\$ 20,000 - \$ 21,999	43,851	\$ 920,107,772	\$ 100,275,575	\$ 170,929,615	\$ 648,917,271	\$ 29,776,965.00
\$ 22,000 - \$ 24,999	58,584	\$ 1,374,730,867	\$ 158,014,454	\$ 249,384,823	\$ 967,431,562	\$ 47,089,731.37
\$ 25,000 - \$ 29,999	78,582	\$ 2,149,204,223	\$ 266,076,654	\$ 373,774,654	\$ 1,509,568,787	\$ 79,367,704.88
\$ 30,000 - \$ 34,999	50,790	\$ 1,640,906,359	\$ 218,080,816	\$ 277,625,668	\$ 1,145,226,707	\$ 64,919,519.67
\$ 35,000 - \$ 39,999	31,800	\$ 1,186,124,182	\$ 166,541,580	\$ 199,653,984	\$ 819,960,264	\$ 49,252,161.78
\$ 40,000 - \$ 49,999	33,396	\$ 1,479,902,728	\$ 222,323,913	\$ 248,831,259	\$ 1,008,908,760	\$ 64,715,346.08
\$ 50,000 - \$ 74,999	25,959	\$ 1,541,741,251	\$ 263,246,332	\$ 258,915,806	\$ 1,019,866,548	\$ 72,715,959.98
\$ 75,000 - \$ 99,999	7,516	\$ 643,075,450	\$ 128,375,001	\$ 110,483,818	\$ 404,695,421	\$ 32,068,147.64
\$100,000 AND OVER	9,217	\$ 2,546,680,278	\$ 653,680,741	\$ 392,578,379	\$ 1,501,648,977	\$114,678,606.07
NO AGI	74	\$ 0	\$ 254,716-	\$ 570,559	\$ 143,037	\$ 149,435.48
TOTALS	745,198	\$ 18,199,135,766	\$ 2,549,417,725	\$ 3,289,576,334	\$ 12,363,930,901	\$666,408,130.76

TABLE 14

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL NO-PAY RETURNS BY ADJUSTED GROSS INCOME	ITEMIZED DEDUCTION FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
\$ 1 - \$ 2,999	49,830	\$ 80,798,035	\$ 1,209,036	\$ 35,095,265	\$ 55,131,740	\$.00
\$ 3,000 - \$ 3,999	11,649	\$ 40,532,501	\$ 1,710,568	\$ 23,040,364	\$ 19,543,967	\$.00
\$ 4,000 - \$ 4,999	8,985	\$ 40,245,545	\$ 1,916,043	\$ 25,696,988	\$ 16,538,163	\$.00
\$ 5,000 - \$ 5,999	9,270	\$ 50,695,999	\$ 2,805,694	\$ 39,987,377	\$ 15,790,909	\$.00
\$ 6,000 - \$ 6,999	6,537	\$ 42,275,003	\$ 2,478,268	\$ 35,079,359	\$ 11,740,270	\$.00
\$ 7,000 - \$ 7,999	4,480	\$ 33,475,890	\$ 2,612,945	\$ 28,152,424	\$ 8,329,997	\$.00
\$ 8,000 - \$ 8,999	3,191	\$ 27,024,971	\$ 2,136,717	\$ 23,926,665	\$ 6,137,691	\$.00
\$ 9,000 - \$ 9,999	2,369	\$ 22,471,347	\$ 2,445,956	\$ 20,263,962	\$ 4,498,278	\$.00
\$ 10,000 - \$ 11,999	3,249	\$ 35,452,814	\$ 3,512,675	\$ 31,595,093	\$ 6,862,286	\$.00
\$ 12,000 - \$ 13,999	2,095	\$ 27,055,381	\$ 3,273,470	\$ 23,548,100	\$ 4,962,021	\$.00
\$ 14,000 - \$ 15,999	1,520	\$ 22,730,181	\$ 3,183,573	\$ 18,160,411	\$ 4,353,393	\$.00
\$ 16,000 - \$ 17,999	1,056	\$ 17,841,580	\$ 3,008,924	\$ 13,611,131	\$ 3,668,046	\$.00
\$ 18,000 - \$ 19,999	749	\$ 14,196,798	\$ 2,269,347	\$ 9,718,612	\$ 3,609,681	\$.00
\$ 20,000 - \$ 21,999	554	\$ 11,602,785	\$ 2,064,470	\$ 7,614,583	\$ 3,122,394	\$.00
\$ 22,000 - \$ 24,999	520	\$ 12,177,523	\$ 2,804,803	\$ 7,400,833	\$ 3,463,685	\$.00
\$ 25,000 - \$ 29,999	600	\$ 16,413,757	\$ 4,355,604	\$ 8,246,266	\$ 6,039,549	\$.00
\$ 30,000 - \$ 34,999	402	\$ 12,998,922	\$ 3,173,915	\$ 6,207,548	\$ 4,759,877	\$.00
\$ 35,000 - \$ 39,999	249	\$ 9,294,986	\$ 2,259,930	\$ 3,703,469	\$ 3,907,374	\$.00
\$ 40,000 - \$ 49,999	325	\$ 14,464,578	\$ 3,726,536	\$ 6,852,258	\$ 5,520,223	\$.00
\$ 50,000 - \$ 74,999	402	\$ 24,206,544	\$ 7,954,871	\$ 10,482,456	\$ 9,055,795	\$.00
\$ 75,000 - \$ 99,999	152	\$ 13,060,215	\$ 4,653,422	\$ 4,778,539	\$ 5,247,702	\$.00
\$100,000 AND OVER	377	\$ 255,423,478	\$ 73,532,036	\$ 72,285,150	\$ 136,556,429	\$.00
NO AGI	4,609	\$ 0	\$ 4,185,351	\$ 21,815,733	\$ 118,664	\$.00
TOTALS	113,170	\$ 824,438,833	\$ 141,274,154	\$ 477,262,586	\$ 338,958,134	\$.00

TABLE 15

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL SINGLE RETURNS BY ITEMIZED DEDUCTION ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
\$ 1 - \$ 2,999	2,096	\$ 3,357,412	\$ 287,787	\$ 6,316,461	\$ 1,106,039	\$ 8,581.32
\$ 3,000 - \$ 3,999	1,417	\$ 5,017,226	\$ 199,435	\$ 5,174,038	\$ 1,739,050	\$ 5,235.66
\$ 4,000 - \$ 4,999	2,275	\$ 10,318,391	\$ 312,452	\$ 8,135,809	\$ 4,257,773	\$ 10,972.98
\$ 5,000 - \$ 5,999	6,019	\$ 33,127,320	\$ 1,440,411	\$ 21,918,641	\$ 15,053,140	\$ 106,706.37
\$ 6,000 - \$ 6,999	5,764	\$ 37,437,937	\$ 1,663,265	\$ 22,077,868	\$ 18,380,162	\$ 211,885.62
\$ 7,000 - \$ 7,999	5,396	\$ 40,437,258	\$ 2,357,472	\$ 20,985,405	\$ 20,915,505	\$ 331,115.21
\$ 8,000 - \$ 8,999	5,126	\$ 43,516,168	\$ 2,655,263	\$ 21,343,984	\$ 23,177,966	\$ 454,522.73
\$ 9,000 - \$ 9,999	4,897	\$ 46,528,853	\$ 3,283,403	\$ 20,296,503	\$ 25,639,581	\$ 587,413.71
\$ 10,000 - \$ 11,999	9,469	\$ 104,071,285	\$ 8,215,937	\$ 39,035,908	\$ 60,559,117	\$ 1,656,851.33
\$ 12,000 - \$ 13,999	9,237	\$ 120,089,540	\$ 10,508,508	\$ 38,162,668	\$ 74,037,935	\$ 2,406,857.30
\$ 14,000 - \$ 15,999	9,297	\$ 139,514,305	\$ 13,858,133	\$ 38,597,411	\$ 88,708,529	\$ 3,254,651.31
\$ 16,000 - \$ 17,999	8,990	\$ 152,728,793	\$ 16,337,999	\$ 36,901,158	\$ 100,657,053	\$ 4,065,736.03
\$ 18,000 - \$ 19,999	8,429	\$ 160,007,427	\$ 18,231,605	\$ 35,014,558	\$ 107,284,773	\$ 4,636,034.29
\$ 20,000 - \$ 21,999	7,975	\$ 167,333,048	\$ 19,951,286	\$ 35,327,778	\$ 112,681,816	\$ 5,123,262.68
\$ 22,000 - \$ 24,999	10,404	\$ 243,906,088	\$ 31,384,764	\$ 47,470,625	\$ 165,543,643	\$ 8,033,891.01
\$ 25,000 - \$ 29,999	13,374	\$ 365,337,579	\$ 51,137,570	\$ 66,483,210	\$ 248,538,679	\$ 12,925,575.13
\$ 30,000 - \$ 34,999	8,212	\$ 265,014,124	\$ 40,085,524	\$ 45,797,019	\$ 179,522,019	\$ 10,079,806.75
\$ 35,000 - \$ 39,999	4,827	\$ 179,897,360	\$ 29,564,431	\$ 29,247,582	\$ 121,274,639	\$ 7,223,576.81
\$ 40,000 - \$ 49,999	4,674	\$ 207,013,611	\$ 36,499,844	\$ 33,350,129	\$ 137,738,761	\$ 8,775,445.03
\$ 50,000 - \$ 74,999	3,274	\$ 194,467,921	\$ 38,729,170	\$ 30,734,371	\$ 125,799,149	\$ 9,104,793.94
\$ 75,000 - \$ 99,999	951	\$ 81,047,897	\$ 18,680,161	\$ 12,787,775	\$ 50,020,864	\$ 4,151,949.25
\$100,000 AND OVER	1,124	\$ 370,289,347	\$ 103,939,185	\$ 55,249,814	\$ 213,752,868	\$ 15,052,588.95
NO AGI	954	\$ 0	\$ 362,882-	\$ 3,801,218	\$ 14,870	\$ 13,203.47
TOTALS	134,181	\$ 2,970,458,890	\$ 448,960,723	\$ 674,209,933	\$ 1,896,403,931	\$ 98,220,656.88

TABLE 16

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL MARRIED JOINT ADJUSTED GROSS INCOME	RETURNS BY FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
\$ 1 - \$ 2,999	1,247	\$ 2,057,871	\$ 20,492	\$ 5,060,408	\$ 404,985	\$ 21,061.30
\$ 3,000 - \$ 3,999	730	\$ 2,560,145	\$ 9,140	\$ 3,204,353	\$ 535,605	\$ 11,794.35
\$ 4,000 - \$ 4,999	1,133	\$ 5,136,260	\$ 16,683	\$ 4,629,091	\$ 1,536,405	\$ 13,038.01
\$ 5,000 - \$ 5,999	3,672	\$ 20,216,681	\$ 246,109	\$ 14,923,989	\$ 7,132,671	\$ 23,514.37
\$ 6,000 - \$ 6,999	3,858	\$ 25,051,970	\$ 550,718	\$ 17,027,963	\$ 9,645,193	\$ 57,051.82
\$ 7,000 - \$ 7,999	3,588	\$ 26,887,892	\$ 769,025	\$ 16,444,411	\$ 11,273,870	\$ 113,047.29
\$ 8,000 - \$ 8,999	3,203	\$ 27,205,722	\$ 860,143	\$ 15,314,920	\$ 12,374,993	\$ 152,314.31
\$ 9,000 - \$ 9,999	3,142	\$ 29,830,777	\$ 1,465,176	\$ 16,068,655	\$ 14,134,611	\$ 239,366.91
\$ 10,000 - \$ 11,999	5,476	\$ 60,155,384	\$ 2,689,780	\$ 29,123,149	\$ 30,865,127	\$ 668,125.20
\$ 12,000 - \$ 13,999	5,020	\$ 65,157,343	\$ 3,565,816	\$ 27,364,041	\$ 35,978,485	\$ 1,005,460.25
\$ 14,000 - \$ 15,999	4,754	\$ 71,319,938	\$ 4,713,962	\$ 26,403,425	\$ 41,532,563	\$ 1,354,490.53
\$ 16,000 - \$ 17,999	4,829	\$ 82,128,835	\$ 5,673,689	\$ 27,270,917	\$ 50,324,886	\$ 1,848,885.77
\$ 18,000 - \$ 19,999	4,738	\$ 90,022,612	\$ 6,500,994	\$ 27,628,507	\$ 56,622,806	\$ 2,236,236.83
\$ 20,000 - \$ 21,999	4,901	\$ 102,974,773	\$ 8,225,308	\$ 28,906,853	\$ 66,399,479	\$ 2,794,869.57
\$ 22,000 - \$ 24,999	7,311	\$ 171,968,548	\$ 14,457,718	\$ 44,398,077	\$ 114,048,530	\$ 5,178,056.23
\$ 25,000 - \$ 29,999	12,330	\$ 338,897,415	\$ 31,744,232	\$ 77,181,876	\$ 231,302,563	\$ 11,394,575.33
\$ 30,000 - \$ 34,999	10,340	\$ 334,880,887	\$ 34,987,594	\$ 70,344,961	\$ 230,218,402	\$ 12,233,382.44
\$ 35,000 - \$ 39,999	8,119	\$ 303,380,014	\$ 34,426,422	\$ 61,834,904	\$ 207,510,475	\$ 11,441,925.84
\$ 40,000 - \$ 49,999	10,405	\$ 462,649,028	\$ 58,559,371	\$ 93,266,756	\$ 311,786,367	\$ 18,079,530.72
\$ 50,000 - \$ 74,999	9,380	\$ 557,952,922	\$ 86,400,768	\$ 111,642,193	\$ 361,850,776	\$ 21,952,532.32
\$ 75,000 - \$ 99,999	2,895	\$ 248,296,367	\$ 46,534,136	\$ 51,566,685	\$ 151,782,883	\$ 9,571,658.13
\$100,000 AND OVER	3,707	\$ 1,272,784,449	\$ 308,741,651	\$ 243,842,605	\$ 744,145,389	\$ 34,092,611.69
NO AGI	2,836	\$ 0	\$ 4,428,477	\$ 17,228,135	\$ 47,372	\$ 123,705.36
TOTALS	117,614	\$ 4,301,515,833	\$ 655,587,404	\$ 1,030,676,874	\$ 2,691,454,436	\$134,607,234.57

TABLE 17

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL MARRIED ADJUSTED GROSS INCOME	SEPARATE RETURNS BY FEDERAL TAX DEDUCTION	ITEMIZED DEDUCTION ITEMIZED DEDUCTION	TAXABLE INCOME	TAX PAID
\$ 1 - \$ 2,999	52,069	\$ 89,857,672	\$ 425,931-	\$ 26,148,214	\$ 67,114,611	\$ 100,232.16
\$ 3,000 - \$ 3,999	23,012	\$ 80,633,656	\$ 1,352,909	\$ 23,819,306	\$ 55,995,632	\$ 260,076.10
\$ 4,000 - \$ 4,999	23,586	\$ 106,123,287	\$ 3,129,030	\$ 30,539,867	\$ 72,963,857	\$ 593,226.65
\$ 5,000 - \$ 5,999	23,520	\$ 129,216,688	\$ 4,931,657	\$ 35,248,632	\$ 89,607,175	\$ 1,148,233.41
\$ 6,000 - \$ 6,999	22,417	\$ 145,550,460	\$ 6,955,028	\$ 37,568,835	\$ 101,223,264	\$ 1,695,353.03
\$ 7,000 - \$ 7,999	21,081	\$ 158,067,816	\$ 8,838,159	\$ 39,192,722	\$ 110,276,463	\$ 2,257,383.19
\$ 8,000 - \$ 8,999	19,972	\$ 169,656,122	\$ 10,360,774	\$ 40,688,634	\$ 118,787,697	\$ 2,783,776.78
\$ 9,000 - \$ 9,999	19,107	\$ 181,557,685	\$ 12,077,494	\$ 41,434,036	\$ 128,301,693	\$ 3,372,182.88
\$ 10,000 - \$ 11,999	38,192	\$ 420,066,194	\$ 31,436,536	\$ 89,450,678	\$ 299,498,740	\$ 8,975,183.73
\$ 12,000 - \$ 13,999	37,656	\$ 489,357,454	\$ 41,274,464	\$ 98,269,140	\$ 350,276,843	\$ 11,980,127.19
\$ 14,000 - \$ 15,999	36,408	\$ 545,891,027	\$ 50,377,219	\$ 103,588,503	\$ 422,067,988	\$ 14,894,105.23
\$ 16,000 - \$ 17,999	35,073	\$ 596,133,248	\$ 59,523,386	\$ 108,923,290	\$ 427,878,702	\$ 17,530,862.01
\$ 18,000 - \$ 19,999	34,514	\$ 655,464,047	\$ 69,356,469	\$ 115,407,422	\$ 470,858,521	\$ 20,602,859.65
\$ 20,000 - \$ 21,999	31,529	\$ 661,402,736	\$ 74,163,451	\$ 114,309,567	\$ 472,958,370	\$ 21,858,832.75
\$ 22,000 - \$ 24,999	41,389	\$ 971,033,754	\$ 114,976,775	\$ 164,916,954	\$ 691,303,074	\$ 33,877,784.13
\$ 25,000 - \$ 29,999	53,478	\$ 1,461,382,986	\$ 187,550,456	\$ 238,355,834	\$ 1,035,767,094	\$ 55,047,554.42
\$ 30,000 - \$ 34,999	32,640	\$ 1,054,010,270	\$ 146,181,613	\$ 167,691,236	\$ 740,246,163	\$ 42,606,330.48
\$ 35,000 - \$ 39,999	19,103	\$ 712,141,794	\$ 104,810,657	\$ 112,274,967	\$ 495,082,524	\$ 30,586,659.13
\$ 40,000 - \$ 49,999	18,642	\$ 824,704,667	\$ 130,991,234	\$ 129,066,632	\$ 564,903,855	\$ 37,860,370.33
\$ 50,000 - \$ 74,999	13,707	\$ 813,526,952	\$ 146,071,265	\$ 127,021,698	\$ 541,272,418	\$ 41,658,633.72
\$ 75,000 - \$ 99,999	3,822	\$ 326,791,401	\$ 67,814,126	\$ 50,907,897	\$ 208,139,376	\$ 18,344,540.26
\$100,000 AND OVER	4,763	\$ 1,159,029,960	\$ 314,531,941	\$ 165,771,110	\$ 680,307,149	\$ 65,533,405.43
NO AGI	893	\$ 0	\$ 134,960-	\$ 1,356,939	\$ 199,459	\$ 12,526.65
TOTALS	606,573	\$ 11,751,599,876	\$ 1,586,143,752	\$ 2,061,952,113	\$ 8,115,030,668	\$433,580,239.31

TABLE 18

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL RETURNS BY STANDARD DEDUCTION				TAXABLE INCOME	TAX PAID
		ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION			
\$ 1 - \$ 2,999	111,426	\$ 198,178,414	\$ 2,023,873	\$ 29,704,877	\$ 161,320,657	\$ 73,718.46	
\$ 3,000 - \$ 3,999	51,842	\$ 181,337,589	\$ 4,151,722	\$ 26,650,047	\$ 150,443,019	\$ 555,827.94	
\$ 4,000 - \$ 4,999	49,783	\$ 223,575,612	\$ 6,205,385	\$ 32,637,303	\$ 184,587,830	\$ 1,132,937.85	
\$ 5,000 - \$ 5,999	39,994	\$ 219,533,676	\$ 9,615,237	\$ 31,491,456	\$ 178,091,473	\$ 2,580,534.73	
\$ 6,000 - \$ 6,999	36,388	\$ 236,230,917	\$ 12,216,035	\$ 33,610,475	\$ 190,072,271	\$ 3,651,560.29	
\$ 7,000 - \$ 7,999	34,207	\$ 256,419,523	\$ 14,963,251	\$ 36,167,315	\$ 204,833,579	\$ 4,610,186.75	
\$ 8,000 - \$ 8,999	32,664	\$ 277,518,486	\$ 18,360,746	\$ 38,277,465	\$ 220,478,059	\$ 5,569,821.26	
\$ 9,000 - \$ 9,999	31,074	\$ 295,025,745	\$ 21,278,422	\$ 38,004,504	\$ 235,245,307	\$ 6,561,432.08	
\$ 10,000 - \$ 11,999	55,311	\$ 607,113,176	\$ 48,925,242	\$ 69,864,899	\$ 487,436,666	\$ 15,482,527.53	
\$ 12,000 - \$ 13,999	47,738	\$ 619,405,194	\$ 54,976,314	\$ 63,442,067	\$ 500,140,806	\$ 18,211,490.44	
\$ 14,000 - \$ 15,999	40,624	\$ 608,121,808	\$ 59,276,084	\$ 57,121,717	\$ 490,949,646	\$ 19,732,327.25	
\$ 16,000 - \$ 17,999	34,558	\$ 586,153,055	\$ 61,359,267	\$ 51,774,522	\$ 472,347,607	\$ 20,426,090.52	
\$ 18,000 - \$ 19,999	28,940	\$ 548,947,900	\$ 60,708,504	\$ 46,881,469	\$ 440,825,233	\$ 20,162,833.14	
\$ 20,000 - \$ 21,999	22,624	\$ 474,103,785	\$ 54,495,464	\$ 40,044,331	\$ 379,006,201	\$ 18,307,451.85	
\$ 22,000 - \$ 24,999	24,621	\$ 575,997,609	\$ 69,848,115	\$ 46,346,143	\$ 459,132,109	\$ 23,355,642.47	
\$ 25,000 - \$ 29,999	24,042	\$ 654,165,594	\$ 85,161,220	\$ 47,965,741	\$ 520,474,349	\$ 28,496,167.89	
\$ 30,000 - \$ 34,999	11,266	\$ 362,483,338	\$ 49,802,748	\$ 23,501,385	\$ 288,856,376	\$ 17,105,676.32	
\$ 35,000 - \$ 39,999	5,219	\$ 194,284,407	\$ 27,135,866	\$ 10,847,853	\$ 156,186,289	\$ 9,935,924.64	
\$ 40,000 - \$ 49,999	4,160	\$ 183,054,260	\$ 26,698,081	\$ 8,702,373	\$ 147,514,528	\$ 10,066,958.08	
\$ 50,000 - \$ 74,999	2,203	\$ 128,879,904	\$ 19,641,247	\$ 4,466,784	\$ 104,715,566	\$ 8,204,098.69	
\$ 75,000 - \$ 99,999	370	\$ 31,482,361	\$ 4,938,509	\$ 751,866	\$ 25,795,420	\$ 2,346,866.02	
\$100,000 AND OVER	274	\$ 62,094,142	\$ 18,300,724	\$ 560,401	\$ 48,215,376	\$ 2,694,381.96	
NO AGI	25,265	\$ 0	\$ 760,010	\$ 4,415,010	\$ 453,369	\$ 118,745.13	
TOTALS	714,593	\$ 7,524,106,495	\$ 730,842,066	\$ 743,230,003	\$ 6,053,121,736	\$239,383,201.29	

TABLE 19

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL PAY RETURNS BY STANDARD DEDUCTION ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
\$ 1 - \$ 2,999	4,466	\$ 11,896,003	\$ 584,496-	\$ 1,869,904	\$ 10,602,968	\$ 73,718.46
\$ 3,000 - \$ 3,999	28,791	\$ 101,151,350	\$ 2,428,030	\$ 14,798,067	\$ 83,756,755	\$ 555,827.94
\$ 4,000 - \$ 4,999	27,966	\$ 125,421,139	\$ 4,170,158	\$ 18,172,867	\$ 102,814,284	\$ 1,132,937.85
\$ 5,000 - \$ 5,999	38,843	\$ 213,286,783	\$ 8,671,070	\$ 30,669,707	\$ 173,469,940	\$ 2,580,534.73
\$ 6,000 - \$ 6,999	35,678	\$ 231,629,947	\$ 11,493,869	\$ 32,995,852	\$ 186,656,043	\$ 3,651,560.29
\$ 7,000 - \$ 7,999	33,656	\$ 252,305,492	\$ 14,535,523	\$ 35,609,068	\$ 201,674,738	\$ 4,610,186.75
\$ 8,000 - \$ 8,999	32,204	\$ 273,627,573	\$ 17,787,889	\$ 37,768,545	\$ 217,566,599	\$ 5,569,821.26
\$ 9,000 - \$ 9,999	30,654	\$ 291,044,853	\$ 20,816,606	\$ 37,488,521	\$ 232,224,865	\$ 6,561,432.08
\$ 10,000 - \$ 11,999	54,743	\$ 600,929,207	\$ 48,070,287	\$ 69,127,095	\$ 482,756,619	\$ 15,482,527.53
\$ 12,000 - \$ 13,999	47,391	\$ 614,907,200	\$ 54,430,778	\$ 62,955,979	\$ 496,610,459	\$ 18,211,490.44
\$ 14,000 - \$ 15,999	40,382	\$ 604,500,797	\$ 58,604,097	\$ 56,786,861	\$ 488,272,015	\$ 19,732,327.25
\$ 16,000 - \$ 17,999	34,387	\$ 583,251,465	\$ 60,709,297	\$ 51,543,928	\$ 470,235,898	\$ 20,426,090.52
\$ 18,000 - \$ 19,999	28,794	\$ 546,178,506	\$ 60,103,331	\$ 46,660,057	\$ 438,741,941	\$ 20,162,833.14
\$ 20,000 - \$ 21,999	22,514	\$ 471,790,779	\$ 54,162,548	\$ 39,850,424	\$ 377,191,061	\$ 18,307,451.85
\$ 22,000 - \$ 24,999	24,501	\$ 573,198,803	\$ 69,412,520	\$ 46,144,637	\$ 456,957,922	\$ 23,355,642.47
\$ 25,000 - \$ 29,999	23,924	\$ 650,937,499	\$ 84,301,414	\$ 47,757,467	\$ 518,138,043	\$ 28,496,167.89
\$ 30,000 - \$ 34,999	11,210	\$ 360,681,313	\$ 49,387,880	\$ 23,395,693	\$ 287,503,040	\$ 17,105,676.32
\$ 35,000 - \$ 39,999	5,169	\$ 192,423,583	\$ 26,702,537	\$ 10,754,778	\$ 154,771,687	\$ 9,935,924.64
\$ 40,000 - \$ 49,999	4,126	\$ 181,540,662	\$ 26,360,590	\$ 8,632,172	\$ 146,379,958	\$ 10,066,958.08
\$ 50,000 - \$ 74,999	2,179	\$ 127,438,666	\$ 19,290,034	\$ 4,424,109	\$ 103,631,215	\$ 8,204,098.69
\$ 75,000 - \$ 99,999	362	\$ 30,795,587	\$ 4,716,951	\$ 732,666	\$ 25,331,271	\$ 2,346,866.02
\$100,000 AND OVER	257	\$ 57,082,879	\$ 11,733,187	\$ 528,000	\$ 44,810,052	\$ 2,694,381.96
NO AGI	105	\$ 0	\$ 220,601-	\$ 79,574	\$ 213,492	\$ 118,745.13
TOTALS	532,302	\$ 7,096,020,086	\$ 707,083,499	\$ 678,745,971	\$ 5,700,310,865	\$239,383,201.29

TABLE 20

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL NO-PAY RETURNS BY STANDARD DEDUCTION ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
\$ 1 - \$ 2,999	106,960	\$ 186,282,411	\$ 2,608,369	\$ 27,834,973	\$ 156,717,689	\$.00
\$ 3,000 - \$ 3,999	23,051	\$ 80,186,239	\$ 1,723,692	\$ 11,851,980	\$ 66,686,264	\$.00
\$ 4,000 - \$ 4,999	21,817	\$ 98,154,473	\$ 2,035,227	\$ 14,464,436	\$ 81,773,546	\$.00
\$ 5,000 - \$ 5,999	1,151	\$ 6,246,893	\$ 944,167	\$ 821,749	\$ 4,621,533	\$.00
\$ 6,000 - \$ 6,999	710	\$ 4,600,970	\$ 722,166	\$ 614,623	\$ 3,416,228	\$.00
\$ 7,000 - \$ 7,999	551	\$ 4,114,031	\$ 427,728	\$ 558,247	\$ 3,158,841	\$.00
\$ 8,000 - \$ 8,999	460	\$ 3,890,913	\$ 572,857	\$ 508,920	\$ 2,911,460	\$.00
\$ 9,000 - \$ 9,999	420	\$ 3,980,892	\$ 461,816	\$ 515,983	\$ 3,020,442	\$.00
\$ 10,000 - \$ 11,999	568	\$ 6,183,969	\$ 854,955	\$ 737,804	\$ 4,680,047	\$.00
\$ 12,000 - \$ 13,999	347	\$ 4,497,994	\$ 545,536	\$ 486,088	\$ 3,530,347	\$.00
\$ 14,000 - \$ 15,999	242	\$ 3,621,011	\$ 671,987	\$ 334,856	\$ 2,677,631	\$.00
\$ 16,000 - \$ 17,999	171	\$ 2,901,590	\$ 649,970	\$ 230,594	\$ 2,111,709	\$.00
\$ 18,000 - \$ 19,999	146	\$ 2,769,394	\$ 605,173	\$ 221,412	\$ 2,083,292	\$.00
\$ 20,000 - \$ 21,999	110	\$ 2,313,006	\$ 332,916	\$ 193,907	\$ 1,815,140	\$.00
\$ 22,000 - \$ 24,999	120	\$ 2,798,806	\$ 435,525	\$ 201,506	\$ 2,174,187	\$.00
\$ 25,000 - \$ 29,999	118	\$ 3,228,095	\$ 859,806	\$ 208,274	\$ 2,336,306	\$.00
\$ 30,000 - \$ 34,999	56	\$ 1,802,025	\$ 414,868	\$ 105,692	\$ 1,353,336	\$.00
\$ 35,000 - \$ 39,999	50	\$ 1,860,824	\$ 433,329	\$ 93,075	\$ 1,414,602	\$.00
\$ 40,000 - \$ 49,999	34	\$ 1,513,598	\$ 337,491	\$ 70,201	\$ 1,134,570	\$.00
\$ 50,000 - \$ 74,999	24	\$ 1,441,238	\$ 351,213	\$ 42,675	\$ 1,084,351	\$.00
\$ 75,000 - \$ 99,999	8	\$ 686,774	\$ 221,558	\$ 19,200	\$ 464,149	\$.00
\$100,000 AND OVER	17	\$ 5,011,263	\$ 6,567,537	\$ 32,401	\$ 3,405,324	\$.00
NO AGI	25,160	\$ 0	\$ 980,611	\$ 4,335,436	\$ 239,877	\$.00
TOTALS	182,291	\$ 428,086,409	\$ 23,758,567	\$ 64,484,032	\$ 352,810,871	\$.00

TABLE 21

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL SINGLE RETURNS BY STANDARD DEDUCTION ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
\$ 1 - \$ 2,999	78,167	\$ 136,113,553	\$ 2,117,683	\$ 20,182,831	\$ 114,182,081	\$ 19,643.02
\$ 3,000 - \$ 3,999	32,979	\$ 115,325,497	\$ 2,975,565	\$ 16,842,902	\$ 95,367,057	\$ 374,271.56
\$ 4,000 - \$ 4,999	30,698	\$ 137,707,061	\$ 4,162,117	\$ 20,046,340	\$ 113,430,061	\$ 663,467.37
\$ 5,000 - \$ 5,999	23,784	\$ 130,436,891	\$ 6,427,673	\$ 18,606,027	\$ 105,218,005	\$ 1,598,823.75
\$ 6,000 - \$ 6,999	20,369	\$ 132,196,984	\$ 7,651,554	\$ 18,673,092	\$ 105,619,482	\$ 2,100,965.92
\$ 7,000 - \$ 7,999	18,514	\$ 138,650,104	\$ 9,113,510	\$ 19,412,156	\$ 109,878,502	\$ 2,543,903.57
\$ 8,000 - \$ 8,999	17,412	\$ 147,894,813	\$ 10,950,005	\$ 20,302,272	\$ 116,420,641	\$ 3,007,476.26
\$ 9,000 - \$ 9,999	16,137	\$ 153,182,736	\$ 12,353,289	\$ 19,591,287	\$ 120,979,925	\$ 3,424,046.06
\$ 10,000 - \$ 11,999	27,558	\$ 302,193,145	\$ 27,123,856	\$ 34,198,845	\$ 240,439,453	\$ 7,723,440.49
\$ 12,000 - \$ 13,999	22,953	\$ 297,601,040	\$ 29,627,239	\$ 29,504,334	\$ 238,091,455	\$ 8,763,834.44
\$ 14,000 - \$ 15,999	18,961	\$ 283,552,209	\$ 30,877,133	\$ 25,186,122	\$ 227,146,081	\$ 9,216,349.54
\$ 16,000 - \$ 17,999	15,052	\$ 255,167,709	\$ 30,003,888	\$ 20,695,255	\$ 204,211,682	\$ 8,911,959.55
\$ 18,000 - \$ 19,999	11,823	\$ 224,105,857	\$ 28,360,999	\$ 16,821,452	\$ 178,693,522	\$ 8,249,481.00
\$ 20,000 - \$ 21,999	8,498	\$ 178,006,869	\$ 23,860,469	\$ 12,583,291	\$ 141,358,647	\$ 6,900,654.98
\$ 22,000 - \$ 24,999	8,570	\$ 200,411,188	\$ 28,749,098	\$ 13,005,867	\$ 158,430,619	\$ 8,128,977.29
\$ 25,000 - \$ 29,999	7,375	\$ 200,262,372	\$ 31,341,372	\$ 11,328,419	\$ 157,485,530	\$ 8,669,305.61
\$ 30,000 - \$ 34,999	3,011	\$ 96,721,025	\$ 16,431,311	\$ 4,554,554	\$ 75,657,603	\$ 4,492,802.31
\$ 35,000 - \$ 39,999	1,287	\$ 47,846,767	\$ 8,383,323	\$ 1,894,200	\$ 37,538,913	\$ 2,392,535.29
\$ 40,000 - \$ 49,999	946	\$ 41,498,071	\$ 7,887,195	\$ 1,394,079	\$ 32,202,864	\$ 2,192,108.80
\$ 50,000 - \$ 74,999	454	\$ 26,488,508	\$ 5,087,696	\$ 634,800	\$ 20,749,743	\$ 1,653,844.01
\$ 75,000 - \$ 99,999	77	\$ 6,527,828	\$ 1,326,702	\$ 103,800	\$ 5,113,467	\$ 475,038.79
\$100,000 AND OVER	43	\$ 7,925,608	\$ 7,162,885	\$ 55,800	\$ 5,598,753	\$ 615,845.52
NO AGI	8,046	\$ 0	\$ 156,288	\$ 329,535	\$ 96,703	\$ 13,399.72
TOTALS	372,714	\$ 3,259,815,835	\$ 332,130,850	\$ 325,947,260	\$ 2,603,910,789	\$ 92,132,174.85

TABLE 22

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL MARRIED JOINT RETURNS BY STANDARD DEDUCTION ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
\$ 1 - \$ 2,999	11,232	\$ 18,599,172	\$ 66,548	\$ 2,948,462	\$ 16,085,416	\$ 15,765.85
\$ 3,000 - \$ 3,999	5,552	\$ 19,513,138	\$ 207,930	\$ 2,976,878	\$ 16,483,129	\$ 7,420.02
\$ 4,000 - \$ 4,999	6,416	\$ 28,901,662	\$ 271,135	\$ 4,314,551	\$ 24,347,062	\$ 18,065.08
\$ 5,000 - \$ 5,999	3,475	\$ 19,101,003	\$ 322,922	\$ 2,820,424	\$ 15,941,611	\$ 148,392.41
\$ 6,000 - \$ 6,999	3,285	\$ 21,348,053	\$ 516,986	\$ 3,131,391	\$ 17,695,382	\$ 273,069.38
\$ 7,000 - \$ 7,999	3,161	\$ 23,709,523	\$ 525,973	\$ 3,478,067	\$ 19,656,309	\$ 379,138.48
\$ 8,000 - \$ 8,999	3,213	\$ 27,291,356	\$ 916,232	\$ 3,962,526	\$ 22,395,221	\$ 507,440.24
\$ 9,000 - \$ 9,999	3,312	\$ 31,421,978	\$ 1,156,898	\$ 4,539,963	\$ 25,666,185	\$ 658,593.58
\$ 10,000 - \$ 11,999	6,472	\$ 71,181,120	\$ 3,319,544	\$ 10,182,504	\$ 57,568,506	\$ 1,705,656.48
\$ 12,000 - \$ 13,999	6,499	\$ 84,567,449	\$ 4,506,518	\$ 12,005,408	\$ 67,893,110	\$ 2,323,406.99
\$ 14,000 - \$ 15,999	6,548	\$ 98,237,560	\$ 6,167,662	\$ 13,808,213	\$ 78,109,348	\$ 2,955,821.86
\$ 16,000 - \$ 17,999	6,568	\$ 111,649,196	\$ 7,901,240	\$ 15,560,245	\$ 88,030,558	\$ 3,593,914.72
\$ 18,000 - \$ 19,999	6,665	\$ 126,677,564	\$ 9,858,640	\$ 17,519,514	\$ 99,219,463	\$ 4,293,865.64
\$ 20,000 - \$ 21,999	6,317	\$ 132,567,683	\$ 11,068,413	\$ 18,090,933	\$ 103,215,123	\$ 4,731,268.21
\$ 22,000 - \$ 24,999	7,877	\$ 184,517,449	\$ 16,897,067	\$ 23,533,043	\$ 143,846,063	\$ 6,989,151.12
\$ 25,000 - \$ 29,999	9,267	\$ 252,806,399	\$ 26,326,938	\$ 27,760,044	\$ 198,460,081	\$ 10,427,620.87
\$ 30,000 - \$ 34,999	5,028	\$ 162,007,716	\$ 18,773,033	\$ 15,075,748	\$ 128,011,957	\$ 7,260,805.78
\$ 35,000 - \$ 39,999	2,358	\$ 87,815,293	\$ 10,785,385	\$ 7,064,853	\$ 69,932,307	\$ 4,230,112.14
\$ 40,000 - \$ 49,999	1,921	\$ 84,620,076	\$ 10,905,756	\$ 5,757,894	\$ 67,872,948	\$ 4,327,500.47
\$ 50,000 - \$ 74,999	966	\$ 56,459,476	\$ 7,905,901	\$ 2,893,584	\$ 45,644,983	\$ 3,270,905.47
\$ 75,000 - \$ 99,999	166	\$ 14,160,332	\$ 2,066,073	\$ 495,666	\$ 11,590,631	\$ 985,300.95
\$100,000 AND OVER	128	\$ 29,778,285	\$ 6,032,473	\$ 381,001	\$ 23,459,990	\$ 1,198,944.25
NO AGI	16,135	\$ 0	\$ 640,381	\$ 3,445,388	\$ 243,340	\$ 101,694.56
TOTALS	122,561	\$ 1,686,931,483	\$ 147,139,648	\$ 201,746,300	\$ 1,341,368,723	\$ 60,403,854.55

TABLE 23

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL MARRIED ADJUSTED GROSS INCOME	SEPARATE RETURNS BY FEDERAL TAX DEDUCTION	STANDARD DEDUCTION STANDARD DEDUCTION	TAXABLE INCOME	TAX PAID
\$ 1 - \$ 2,999	22,027	\$ 43,465,689	\$ 160,358-	\$ 6,573,584	\$ 37,053,160	\$ 38,309.59
\$ 3,000 - \$ 3,999	13,311	\$ 46,498,954	\$ 968,227	\$ 6,830,267	\$ 38,592,833	\$ 174,136.36
\$ 4,000 - \$ 4,999	12,669	\$ 56,966,889	\$ 1,772,133	\$ 8,276,412	\$ 46,810,707	\$ 451,405.40
\$ 5,000 - \$ 5,999	12,735	\$ 69,995,782	\$ 2,864,642	\$ 10,065,005	\$ 56,931,857	\$ 833,318.57
\$ 6,000 - \$ 6,999	12,734	\$ 82,685,880	\$ 4,047,495	\$ 11,805,992	\$ 66,757,407	\$ 1,277,524.99
\$ 7,000 - \$ 7,999	12,532	\$ 94,059,896	\$ 5,323,768	\$ 13,277,092	\$ 75,298,768	\$ 1,687,144.70
\$ 8,000 - \$ 8,999	12,039	\$ 102,332,317	\$ 6,494,509	\$ 14,012,667	\$ 81,662,197	\$ 2,054,904.76
\$ 9,000 - \$ 9,999	11,625	\$ 110,421,031	\$ 7,768,235	\$ 13,873,254	\$ 88,599,197	\$ 2,478,792.44
\$ 10,000 - \$ 11,999	21,281	\$ 233,738,911	\$ 18,481,842	\$ 25,483,550	\$ 189,428,707	\$ 6,053,430.56
\$ 12,000 - \$ 13,999	18,286	\$ 237,236,705	\$ 20,842,557	\$ 21,932,325	\$ 194,156,241	\$ 7,124,249.01
\$ 14,000 - \$ 15,999	15,115	\$ 226,332,039	\$ 22,231,289	\$ 18,127,382	\$ 185,694,217	\$ 7,560,155.85
\$ 16,000 - \$ 17,999	12,938	\$ 219,336,150	\$ 23,454,139	\$ 15,519,022	\$ 180,105,367	\$ 7,920,216.25
\$ 18,000 - \$ 19,999	10,452	\$ 198,164,479	\$ 22,488,865	\$ 12,540,503	\$ 162,912,248	\$ 7,619,486.50
\$ 20,000 - \$ 21,999	7,809	\$ 163,529,233	\$ 19,566,582	\$ 9,370,107	\$ 134,432,431	\$ 6,675,528.66
\$ 22,000 - \$ 24,999	8,174	\$ 191,068,972	\$ 24,201,950	\$ 9,807,233	\$ 156,855,427	\$ 8,237,514.06
\$ 25,000 - \$ 29,999	7,400	\$ 201,096,823	\$ 27,492,910	\$ 8,877,278	\$ 164,528,738	\$ 9,399,241.41
\$ 30,000 - \$ 34,999	3,227	\$ 103,754,597	\$ 14,598,404	\$ 3,871,083	\$ 85,186,816	\$ 5,352,068.23
\$ 35,000 - \$ 39,999	1,574	\$ 58,622,347	\$ 7,967,158	\$ 1,888,800	\$ 48,715,069	\$ 3,313,277.21
\$ 40,000 - \$ 49,999	1,293	\$ 56,936,113	\$ 7,905,130	\$ 1,550,400	\$ 47,438,716	\$ 3,547,348.81
\$ 50,000 - \$ 74,999	783	\$ 45,931,920	\$ 6,647,650	\$ 938,400	\$ 38,320,840	\$ 3,279,349.21
\$ 75,000 - \$ 99,999	127	\$ 10,794,201	\$ 1,545,734	\$ 152,400	\$ 9,091,322	\$ 886,526.28
\$100,000 AND OVER	103	\$ 24,390,249	\$ 5,105,366	\$ 123,600	\$ 19,156,633	\$ 879,592.19
NO AGI	1,084	\$ 0	\$ 36,659-	\$ 640,087	\$ 113,326	\$ 3,650.85
TOTALS	219,318	\$ 2,577,359,177	\$ 251,571,568	\$ 215,536,443	\$ 2,107,842,224	\$ 86,847,171.89

TABLE 24

CHARITABLE CONTRIBUTIONS FOR NONITEMIZERS
TOTAL RETURNS BY ADJUSTED GROSS INCOME

ADJUSTED GROSS INCOME BRACKETS	NO OF RETURNS	STANDARD DEDUCTIONS	NO OF CHARITABLE	CHARITABLE CONTRIBUTIONS
\$ 1 - \$ 2,999	111,426	\$ 29,704,877	16,293	\$ 448,040
\$ 3,000 - \$ 3,999	51,842	\$ 26,650,047	11,900	\$ 352,674
\$ 4,000 - \$ 4,999	49,783	\$ 32,637,303	12,656	\$ 412,944
\$ 5,000 - \$ 5,999	39,994	\$ 31,491,456	14,667	\$ 495,879
\$ 6,000 - \$ 6,999	36,388	\$ 33,610,475	14,327	\$ 492,222
\$ 7,000 - \$ 7,999	34,207	\$ 36,167,315	14,199	\$ 495,275
\$ 8,000 - \$ 8,999	32,664	\$ 38,277,465	14,274	\$ 509,527
\$ 9,000 - \$ 9,999	31,074	\$ 38,004,504	14,300	\$ 520,825
\$ 10,000 - \$ 11,999	55,311	\$ 69,864,899	26,752	\$ 983,775
\$ 12,000 - \$ 13,999	47,738	\$ 63,442,067	24,029	\$ 914,792
\$ 14,000 - \$ 15,999	40,624	\$ 57,121,717	21,387	\$ 841,763
\$ 16,000 - \$ 17,999	34,558	\$ 51,774,522	18,757	\$ 765,413
\$ 18,000 - \$ 19,999	28,940	\$ 46,881,469	16,321	\$ 685,209
\$ 20,000 - \$ 21,999	22,624	\$ 40,044,331	13,456	\$ 589,086
\$ 22,000 - \$ 24,999	24,621	\$ 46,346,143	15,168	\$ 686,539
\$ 25,000 - \$ 29,999	24,042	\$ 47,965,741	15,524	\$ 743,026
\$ 30,000 - \$ 34,999	11,266	\$ 23,501,385	7,737	\$ 397,208
\$ 35,000 - \$ 39,999	5,219	\$ 10,847,853	3,668	\$ 196,472
\$ 40,000 - \$ 49,999	4,160	\$ 8,702,373	3,026	\$ 168,747
\$ 50,000 - \$ 74,999	2,203	\$ 4,466,784	1,639	\$ 94,028
\$ 75,000 - \$ 99,999	370	\$ 751,866	274	\$ 15,069
\$100,000 AND OVER	274	\$ 560,401	196	\$ 12,163
NO AGI	25,265	\$ 4,415,010	2,696	\$ 171,898
TOTALS	714,593	\$ 743,230,003	283,246	\$ 10,992,574

TABLE 25

TOTAL PAY AND NO-PAY RETURNS ALL ADJUSTED GROSS INCOMES									
TAXABLE INCOME	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION	TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID		
\$ 1 - \$ 999	52,302	\$ 82,462,910	\$ 6,417,374	\$ 31,546,948	70,341	7,479	\$ 114,961.09		
\$ 1,000 - \$ 1,999	91,575	\$ 228,481,274	\$ 10,111,688	\$ 138,757,982	121,584	9,989	\$ 135,691.62		
\$ 2,000 - \$ 2,999	103,949	\$ 385,517,098	\$ 15,440,610	\$ 260,216,780	144,811	14,913	\$ 607,640.97		
\$ 3,000 - \$ 3,999	105,179	\$ 523,683,428	\$ 23,838,770	\$ 367,757,014	152,783	22,363	\$ 2,533,159.29		
\$ 4,000 - \$ 4,999	94,813	\$ 593,646,694	\$ 31,912,703	\$ 424,841,620	134,107	24,326	\$ 5,995,156.16		
\$ 5,000 - \$ 5,999	84,491	\$ 643,809,356	\$ 40,893,750	\$ 464,220,808	116,218	25,727	\$ 9,544,266.11		
\$ 6,000 - \$ 6,999	77,938	\$ 697,972,531	\$ 49,674,843	\$ 505,727,189	106,467	26,231	\$ 12,341,175.99		
\$ 7,000 - \$ 7,999	70,641	\$ 727,838,869	\$ 56,731,182	\$ 529,542,405	95,212	27,741	\$ 14,665,016.64		
\$ 8,000 - \$ 8,999	67,658	\$ 783,942,921	\$ 65,354,784	\$ 574,786,370	89,844	29,007	\$ 17,696,789.57		
\$ 9,000 - \$ 9,999	65,378	\$ 841,998,016	\$ 74,681,315	\$ 620,834,400	85,844	31,329	\$ 20,895,705.35		
\$ 10,000 - \$ 14,999	287,861	\$ 4,833,961,995	\$ 491,941,847	\$ 3,570,287,171	372,661	180,021	\$146,335,156.04		
\$ 15,000 - \$ 19,999	196,316	\$ 4,629,981,203	\$ 553,048,017	\$ 3,390,781,642	254,818	168,170	\$166,626,682.50		
\$ 20,000 - \$ 24,999	106,404	\$ 3,252,655,335	\$ 428,947,125	\$ 2,362,506,484	143,714	109,967	\$130,933,051.02		
\$ 25,000 - \$ 29,999	50,735	\$ 1,922,656,718	\$ 273,837,020	\$ 1,380,178,047	72,917	56,482	\$ 83,976,828.35		
\$ 30,000 - \$ 39,999	39,958	\$ 1,924,451,705	\$ 294,280,671	\$ 1,358,465,233	60,876	45,173	\$ 90,840,793.92		
\$ 40,000 - \$ 49,999	13,709	\$ 878,620,822	\$ 147,449,122	\$ 606,642,575	21,893	14,882	\$ 44,636,863.56		
\$ 50,000 - \$ 74,999	10,588	\$ 944,404,302	\$ 178,565,101	\$ 629,735,483	17,107	11,455	\$ 51,521,865.40		
\$ 75,000 AND OVER	7,044	\$ 2,460,036,796	\$ 581,946,466	\$ 1,539,182,620	11,739	7,088	\$105,486,205.92		
NO TAXABLE INCOME	46,422	\$ 191,559,121	\$ 96,461,557	\$ 0	92,997	28,429	\$ 904,322.55		
TOTALS	1,572,961	\$ 26,547,681,094	\$ 3,421,533,945	\$ 18,756,010,771	2,165,933	840,772	\$905,791,332.05		

TABLE 26

TAXABLE INCOME	NUMBER OF RETURNS	TOTAL PAY RETURNS ALL ADJUSTED GROSS INCOMES				TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
		ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION						
\$ 1 - \$ 999	173	\$ 807,457	\$ 196,448	\$ 99,790	257	49	\$ 114,961.09		
\$ 1,000 - \$ 1,999	275	\$ 1,588,114	\$ 284,045	\$ 426,071	422	46	\$ 135,691.62		
\$ 2,000 - \$ 2,999	43,823	\$ 162,017,379	\$ 7,427,760	\$ 115,200,257	46,816	1,578	\$ 607,640.97		
\$ 3,000 - \$ 3,999	75,328	\$ 383,352,666	\$ 21,025,826	\$ 263,716,515	96,417	9,319	\$ 2,533,159.29		
\$ 4,000 - \$ 4,999	87,095	\$ 552,290,353	\$ 31,866,549	\$ 392,138,831	120,055	19,609	\$ 5,995,156.16		
\$ 5,000 - \$ 5,999	83,084	\$ 632,876,757	\$ 40,535,372	\$ 456,521,504	114,125	24,310	\$ 9,544,266.11		
\$ 6,000 - \$ 6,999	76,843	\$ 687,934,749	\$ 49,111,381	\$ 498,625,199	104,850	25,211	\$ 12,341,175.99		
\$ 7,000 - \$ 7,999	69,795	\$ 718,795,190	\$ 56,138,185	\$ 523,214,184	93,925	26,956	\$ 14,665,016.64		
\$ 8,000 - \$ 8,999	66,987	\$ 776,019,061	\$ 64,751,236	\$ 569,102,048	88,848	28,421	\$ 17,696,789.57		
\$ 9,000 - \$ 9,999	64,873	\$ 835,372,939	\$ 74,180,803	\$ 616,051,032	85,152	30,945	\$ 20,895,705.35		
\$ 10,000 - \$ 14,999	286,299	\$ 4,807,146,727	\$ 489,236,437	\$ 3,551,190,446	370,676	179,084	\$146,335,156.04		
\$ 15,000 - \$ 19,999	195,522	\$ 4,610,478,660	\$ 550,648,540	\$ 3,377,114,523	253,788	167,704	\$166,626,682.50		
\$ 20,000 - \$ 24,999	105,975	\$ 3,238,693,034	\$ 426,991,712	\$ 2,352,969,111	143,141	109,695	\$130,933,051.02		
\$ 25,000 - \$ 29,999	50,482	\$ 1,912,216,491	\$ 272,267,087	\$ 1,373,277,496	72,529	56,287	\$ 83,976,828.35		
\$ 30,000 - \$ 39,999	39,684	\$ 1,910,131,478	\$ 292,064,926	\$ 1,349,064,476	60,428	44,956	\$ 90,840,793.92		
\$ 40,000 - \$ 49,999	13,590	\$ 870,112,510	\$ 145,875,417	\$ 601,360,480	21,688	14,773	\$ 44,636,863.56		
\$ 50,000 - \$ 74,999	10,453	\$ 929,892,346	\$ 175,817,626	\$ 621,536,823	16,879	11,311	\$ 51,521,865.40		
\$ 75,000 AND OVER	6,840	\$ 2,254,313,574	\$ 549,920,577	\$ 1,402,632,980	11,353	6,916	\$105,486,205.92		
NO TAXABLE INCOME	379	\$ 11,116,367	\$ 8,161,297	\$ 0	794	300	\$ 904,322.55		
TOTALS	1,277,500	\$ 25,295,155,852	\$ 3,256,501,224	\$ 18,064,241,766	1,702,143	757,470	\$905,791,332.05		

TABLE 27

TAXABLE INCOME	NUMBER OF RETURNS	TOTAL NO-PAY RETURNS ALL ADJUSTED GROSS INCOMES					TAXABLE INCOME	NO. OF PER. CREDITS	NO. OF DEP. CREDITS	TAX PAID
		ADJUSTED GROSS INCOME	FEDERAL TAX DEDUCTION							
\$ 1 - \$ 999	52,129	\$ 81,655,453	\$ 6,220,926	\$ 31,447,158	70,084	7,430	\$.00			
\$ 1,000 - \$ 1,999	91,300	\$ 226,893,160	\$ 9,827,643	\$ 138,331,911	121,162	9,943	\$.00			
\$ 2,000 - \$ 2,999	60,126	\$ 223,499,719	\$ 8,012,850	\$ 145,016,523	97,995	13,335	\$.00			
\$ 3,000 - \$ 3,999	29,851	\$ 140,330,762	\$ 2,812,944	\$ 104,040,499	56,366	13,044	\$.00			
\$ 4,000 - \$ 4,999	7,718	\$ 41,356,341	\$ 46,154	\$ 32,702,789	14,052	4,717	\$.00			
\$ 5,000 - \$ 5,999	1,407	\$ 10,932,599	\$ 358,378	\$ 7,699,304	2,093	1,417	\$.00			
\$ 6,000 - \$ 6,999	1,095	\$ 10,037,782	\$ 563,462	\$ 7,101,990	1,617	1,020	\$.00			
\$ 7,000 - \$ 7,999	846	\$ 9,043,679	\$ 592,997	\$ 6,328,221	1,287	785	\$.00			
\$ 8,000 - \$ 8,999	671	\$ 7,923,860	\$ 603,548	\$ 5,684,322	996	586	\$.00			
\$ 9,000 - \$ 9,999	505	\$ 6,625,077	\$ 500,512	\$ 4,783,368	692	384	\$.00			
\$ 10,000 - \$ 14,999	1,562	\$ 26,815,268	\$ 2,705,410	\$ 19,096,725	1,985	937	\$.00			
\$ 15,000 - \$ 19,999	794	\$ 19,502,543	\$ 2,399,477	\$ 13,667,119	1,030	466	\$.00			
\$ 20,000 - \$ 24,999	429	\$ 13,962,301	\$ 1,955,413	\$ 9,537,373	573	272	\$.00			
\$ 25,000 - \$ 29,999	253	\$ 10,440,227	\$ 1,569,933	\$ 6,900,551	388	195	\$.00			
\$ 30,000 - \$ 39,999	274	\$ 14,320,227	\$ 2,215,745	\$ 9,400,757	448	217	\$.00			
\$ 40,000 - \$ 49,999	119	\$ 8,508,312	\$ 1,573,705	\$ 5,282,095	205	109	\$.00			
\$ 50,000 - \$ 74,999	135	\$ 14,511,956	\$ 2,747,475	\$ 8,198,660	228	144	\$.00			
\$ 75,000 AND OVER	204	\$ 205,723,222	\$ 32,025,889	\$ 136,549,640	386	172	\$.00			
NO TAXABLE INCOME	46,043	\$ 180,442,754	\$ 88,300,260	\$ 0	92,203	28,129	\$.00			
TOTALS	295,461	\$ 1,252,525,242	\$ 165,032,721	\$ 691,769,005	463,790	83,302	\$.00			

TABLE 28

ADJUSTED GROSS INCOME	NUMBER OF RETURNS	TOTAL PAY AND CHILD CARE CREDIT	NO-PAY RETURNS BY POLITICAL CONTRIBUTION	CREDIT OUT OF STATE CREDIT	MOTOR FUEL CREDIT	TAX PAID
\$ 1 - \$ 2,999	166,838	\$ 5,976	\$.00	\$ 422.65	\$ 525,552.88	\$ 203,593.24
\$ 3,000 - \$ 3,999	77,001	\$ 34,717	\$.00	\$ 4,278.07	\$ 249,395.52	\$ 832,934.05
\$ 4,000 - \$ 4,999	76,777	\$ 71,198	\$.00	\$ 12,072.89	\$ 266,187.07	\$ 1,750,175.49
\$ 5,000 - \$ 5,999	73,205	\$ 132,945	\$.00	\$ 30,708.22	\$ 249,916.63	\$ 3,858,988.88
\$ 6,000 - \$ 6,999	68,427	\$ 193,026	\$.00	\$ 47,094.57	\$ 260,974.27	\$ 5,615,850.76
\$ 7,000 - \$ 7,999	64,272	\$ 257,483	\$.00	\$ 69,599.31	\$ 248,880.58	\$ 7,311,732.44
\$ 8,000 - \$ 8,999	60,965	\$ 319,624	\$.00	\$ 90,296.91	\$ 245,706.30	\$ 8,960,435.08
\$ 9,000 - \$ 9,999	58,220	\$ 393,241	\$.00	\$ 118,053.27	\$ 252,454.40	\$ 10,760,395.58
\$ 10,000 - \$ 11,999	108,448	\$ 1,004,611	\$.00	\$ 367,269.18	\$ 434,044.79	\$ 26,782,687.79
\$ 12,000 - \$ 13,999	99,651	\$ 1,212,209	\$.00	\$ 490,618.20	\$ 426,414.45	\$ 33,603,935.18
\$ 14,000 - \$ 15,999	91,083	\$ 1,275,559	\$.00	\$ 614,340.71	\$ 399,855.59	\$ 39,235,574.32
\$ 16,000 - \$ 17,999	83,450	\$ 1,275,964	\$.00	\$ 686,596.46	\$ 349,606.29	\$ 43,871,574.33
\$ 18,000 - \$ 19,999	76,621	\$ 1,187,778	\$.00	\$ 720,708.38	\$ 325,650.06	\$ 47,637,963.91
\$ 20,000 - \$ 21,999	67,029	\$ 1,060,593	\$.00	\$ 637,948.93	\$ 278,733.67	\$ 48,084,416.85
\$ 22,000 - \$ 24,999	83,725	\$ 1,299,055	\$.00	\$ 999,634.62	\$ 367,088.38	\$ 70,445,373.84
\$ 25,000 - \$ 29,999	103,224	\$ 1,488,974	\$.00	\$ 1,617,718.64	\$ 446,514.32	\$107,863,872.77
\$ 30,000 - \$ 34,999	62,458	\$ 813,607	\$.00	\$ 1,221,653.25	\$ 288,700.97	\$ 82,025,195.99
\$ 35,000 - \$ 39,999	37,268	\$ 460,718	\$.00	\$ 901,488.81	\$ 198,749.38	\$ 59,188,086.42
\$ 40,000 - \$ 49,999	37,881	\$ 429,304	\$.00	\$ 1,053,445.23	\$ 227,644.51	\$ 74,782,304.16
\$ 50,000 - \$ 74,999	28,564	\$ 272,090	\$.00	\$ 841,283.10	\$ 188,314.11	\$ 80,920,058.67
\$ 75,000 - \$ 99,999	8,038	\$ 64,254	\$.00	\$ 330,563.25	\$ 55,987.58	\$ 34,415,013.66
\$100,000 AND OVER	9,868	\$ 61,162	\$.00	\$ 1,697,517.34	\$ 46,046.79	\$117,372,988.03
NO AGI	29,948	\$ 746	\$.00	\$.00	\$ 1,685,031.02	\$ 268,180.61
TOTALS	1,572,961	\$ 13,314,834	\$.00	\$ 12,553,311.99	\$ 8,017,449.56	\$905,791,332.05

TABLE 29
TOTAL PAY AND NO-PAY RETURNS BY FEDERAL TAX PAYMENTS

ADJUSTED GROSS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	FEDERAL TAX PAYMENTS	FEDERAL TAX REFUNDS	FEDERAL TAX DEDUCTION	TAX PAID
\$ 1 - \$ 2,999	166,838	\$ 293,451,369	\$ 18,896,835	\$ 16,990,614	\$ 1,906,221	\$ 203,593.24
\$ 3,000 - \$ 3,999	77,001	\$ 269,548,616	\$ 15,515,792	\$ 9,802,586	\$ 5,713,206	\$ 832,934.05
\$ 4,000 - \$ 4,999	76,777	\$ 345,153,550	\$ 20,888,137	\$ 11,224,587	\$ 9,663,550	\$ 1,750,175.49
\$ 5,000 - \$ 5,999	73,205	\$ 402,094,365	\$ 30,633,256	\$ 14,399,842	\$ 16,233,414	\$ 3,858,988.88
\$ 6,000 - \$ 6,999	68,427	\$ 444,271,284	\$ 36,568,016	\$ 15,182,970	\$ 21,385,046	\$ 5,615,850.76
\$ 7,000 - \$ 7,999	64,272	\$ 481,812,489	\$ 42,714,277	\$ 15,786,370	\$ 26,927,907	\$ 7,311,732.44
\$ 8,000 - \$ 8,999	60,965	\$ 517,896,498	\$ 49,058,429	\$ 16,821,503	\$ 32,236,926	\$ 8,960,435.08
\$ 9,000 - \$ 9,999	58,220	\$ 552,943,060	\$ 55,696,545	\$ 17,592,050	\$ 38,104,495	\$ 10,760,395.58
\$ 10,000 - \$ 11,999	108,448	\$ 1,191,406,039	\$ 127,736,461	\$ 36,468,966	\$ 91,267,495	\$ 26,782,687.79
\$ 12,000 - \$ 13,999	99,651	\$ 1,294,009,531	\$ 149,084,683	\$ 38,759,581	\$ 110,325,102	\$ 33,603,935.18
\$ 14,000 - \$ 15,999	91,083	\$ 1,364,847,078	\$ 168,461,751	\$ 40,236,353	\$ 128,225,398	\$ 39,235,574.32
\$ 16,000 - \$ 17,999	84,450	\$ 1,417,143,931	\$ 184,580,133	\$ 41,685,792	\$ 142,894,341	\$ 43,871,574.33
\$ 18,000 - \$ 19,999	76,621	\$ 1,454,441,986	\$ 197,003,501	\$ 42,205,929	\$ 154,797,572	\$ 47,637,963.91
\$ 20,000 - \$ 21,999	67,029	\$ 1,405,814,342	\$ 198,043,048	\$ 41,207,539	\$ 156,835,509	\$ 48,084,416.85
\$ 22,000 - \$ 24,999	83,725	\$ 1,962,905,999	\$ 289,435,493	\$ 58,768,121	\$ 230,667,372	\$ 70,445,373.84
\$ 25,000 - \$ 29,999	103,224	\$ 2,819,783,574	\$ 440,856,065	\$ 85,262,587	\$ 355,593,478	\$107,863,872.77
\$ 30,000 - \$ 34,999	62,458	\$ 2,016,388,619	\$ 332,568,204	\$ 61,510,725	\$ 271,057,479	\$ 82,025,195.99
\$ 35,000 - \$ 39,999	37,268	\$ 1,389,703,575	\$ 240,137,526	\$ 44,200,150	\$ 195,937,376	\$ 59,188,086.42
\$ 40,000 - \$ 49,999	37,881	\$ 1,677,421,566	\$ 307,637,412	\$ 54,888,582	\$ 252,748,530	\$ 74,782,304.16
\$ 50,000 - \$ 74,999	28,564	\$ 1,694,827,699	\$ 347,225,767	\$ 56,383,317	\$ 290,842,450	\$ 80,920,058.67
\$ 75,000 - \$ 99,999	8,038	\$ 687,618,026	\$ 160,877,205	\$ 22,910,273	\$ 137,966,932	\$ 34,415,013.66
\$100,000 AND OVER	9,868	\$ 2,864,197,898	\$ 803,883,536	\$ 58,370,035	\$ 745,513,501	\$117,372,988.03
NO AGI	29,948	\$ 0	\$ 20,182,179	\$ 15,491,534	\$ 4,690,645	\$ 268,180.61
TOTALS	1,572,961	\$ 26,547,681,094	\$ 4,237,683,951	\$ 816,150,006	\$ 3,421,533,945	\$905,791,332.05

TABLE 30
1986 IOWA ELECTION CAMPAIGN FUND CHECKOFF
ALL FILERS BY COUNTY

COUNTY	NUMBER OF FILERS	ELIGIBLES		PARTICIPANTS		POLITICAL PARTY			PARTICIPATION RATE (PERCENT)
		NUMBER	PERCENT OF STATE	NUMBER	PERCENT OF STATE	NO. DEMO.	NO. REPB.	NO. D/R	
ADAIR	5,153	3,712	.26	206	.13	68	78	60	5.55
ADAMS	3,208	2,244	.15	171	.11	69	60	42	7.62
ALLAMAKEE	8,841	6,345	.44	320	.21	109	126	85	5.04
APPANOOSE	7,901	5,821	.40	429	.28	154	136	139	7.37
AUDUBON	4,817	3,534	.24	238	.15	98	94	46	6.73
BENTON	13,796	11,015	.76	732	.47	275	221	236	6.65
BLACK HAWK	70,847	57,584	3.97	8,315	5.34	3,233	2,554	2,528	14.44
BOONE	15,703	12,668	.87	1,265	.81	544	305	416	9.99
BREMER	14,931	11,850	.82	1,147	.74	353	443	351	9.68
BUCHANAN	11,853	9,042	.62	881	.57	332	283	266	9.74
BUENA VISTA	12,691	9,904	.68	754	.48	253	256	245	7.61
BUTLER	10,071	7,477	.52	389	.25	136	146	107	5.20
CALHOUN	7,862	5,784	.40	471	.30	109	257	105	8.14
CARROLL	14,001	10,900	.75	790	.51	238	168	384	7.25
CASS	10,296	7,855	.54	592	.38	131	342	119	7.54
CEDAR	11,230	8,905	.61	745	.48	225	323	197	8.37
CERRO GORDO	30,023	24,417	1.69	2,820	1.81	987	917	916	11.55
CHEROKEE	9,415	7,354	.51	762	.49	243	303	216	10.36
CHICKASAW	8,667	6,593	.46	525	.34	243	149	133	7.96
CLARKE	5,304	3,880	.27	241	.15	92	84	65	6.21
CLAY	11,254	8,687	.60	728	.47	246	285	197	8.38
CLAYTON	11,712	8,612	.59	650	.42	207	206	237	7.55
CLINTON	32,084	25,742	1.78	2,404	1.54	797	842	765	9.34
CRAWFORD	11,211	8,498	.59	560	.36	186	171	203	6.59
DALLAS	19,132	15,607	1.08	2,404	1.54	1,004	752	648	15.40
DAVIS	4,971	3,564	.25	201	.13	91	59	51	5.64
DECATUR	4,553	3,299	.23	203	.13	102	55	46	6.15
DELAWARE	10,747	8,076	.56	1,188	.76	228	267	693	14.71
DES MOINES	27,052	22,203	1.53	2,007	1.29	847	589	571	9.04
DICKINSON	9,707	7,338	.51	558	.36	166	216	176	7.60
DUBUQUE	53,739	43,483	3.00	6,019	3.86	2,345	1,177	2,497	13.84
EMMET	7,280	5,330	.37	280	.18	119	76	85	5.25
FAYETTE	13,672	10,174	.70	731	.47	269	322	140	7.18
FLOYD	11,204	8,681	.60	814	.52	294	198	322	9.38
FRANKLIN	7,479	5,704	.39	424	.27	123	151	150	7.43
FREMONT	5,152	3,961	.27	200	.13	93	68	39	5.05
GRENE	6,846	5,321	.37	361	.23	122	132	107	6.78
GRUNDY	8,228	6,496	.45	604	.39	134	290	180	9.30
GUTHRIE	7,501	5,583	.39	469	.30	177	168	124	8.40
HAMILTON	11,072	8,731	.60	649	.42	270	220	159	7.43
HANCOCK	8,118	6,254	.43	616	.40	133	143	340	9.85
HARDIN	13,301	10,252	.71	969	.62	407	286	276	9.45
HARRISON	8,977	6,910	.48	372	.24	103	142	127	5.38
HENRY	11,745	9,447	.65	710	.46	253	227	230	7.52
HOWARD	6,648	4,628	.32	275	.18	90	102	83	5.94
HUMBOLDT	7,274	5,606	.39	349	.22	127	125	97	6.23
IDA	5,496	4,174	.29	297	.19	72	59	166	7.12
IOWA	10,193	8,015	.55	509	.33	180	183	146	6.35
JACKSON	12,695	9,390	.65	529	.34	213	149	167	5.63
JASPER	22,936	18,816	1.30	2,481	1.59	1,098	616	707	13.19
JEFFERSON	9,408	7,240	.50	667	.43	183	226	258	9.21
JOHNSON	50,062	41,677	2.88	7,231	4.64	3,838	1,585	1,808	17.35
JONES	11,494	8,844	.61	610	.39	236	191	183	6.90

TABLE 30 (CONTD)
1986 IOWA ELECTION CAMPAIGN FUND CHECKOFF
ALL FILERS BY COUNTY

COUNTY	NUMBER OF FILERS	ELIGIBLES		PARTICIPANTS		POLITICAL PARTY			PARTICIPATION RATE (PERCENT)
		NUMBER	PERCENT OF STATE	NUMBER	PERCENT OF STATE	NO. DEMO.	NO. REPB.	NO. D/F	
KEOKUK	7,847	5,782	.40	317	.20	122	113	82	5.48
KOSSUTH	12,542	9,343	.64	539	.35	211	177	151	5.77
LEE	23,858	19,524	1.35	1,655	1.06	683	418	554	8.48
LINN	105,606	89,437	6.17	13,817	8.87	5,092	4,595	4,130	15.45
LOUISA	6,995	5,532	.38	362	.23	117	109	136	6.54
LUCAS	5,873	4,397	.30	322	.21	129	135	58	7.32
LYON	7,495	5,498	.38	212	.14	75	98	39	3.86
MADISON	7,745	5,899	.41	629	.40	228	202	199	10.66
MAHASKA	12,940	10,112	.70	753	.48	257	275	221	7.45
MARION	18,154	14,772	1.02	1,466	.94	576	505	385	9.92
MARSHALL	24,721	20,078	1.39	2,077	1.33	711	865	501	10.34
MILLS	7,427	5,989	.41	439	.28	93	180	166	7.33
MITCHELL	7,123	5,414	.37	385	.25	117	131	137	7.11
MONONA	6,368	4,662	.32	283	.18	104	102	77	6.07
MONROE	4,904	3,597	.25	244	.16	98	94	52	6.78
MONTGOMERY	7,936	6,242	.43	272	.17	70	112	90	4.36
MUSCATINE	24,996	20,665	1.43	1,620	1.04	440	630	550	7.84
OBRIEN	10,455	8,041	.56	403	.26	132	174	97	5.01
OSCEOLA	4,618	3,448	.24	171	.11	48	93	30	4.96
PAGE	10,614	8,153	.56	435	.28	108	195	132	5.34
PALO ALTO	6,809	5,065	.35	309	.20	124	85	100	6.10
PLYMOUTH	14,738	11,470	.79	703	.45	186	319	198	6.13
POCAHONTAS	6,490	4,973	.34	334	.21	132	124	78	6.72
POLK	197,680	167,595	11.57	30,635	19.66	12,238	9,247	9,150	18.28
POTTAWATTAMIE	49,339	39,832	2.75	3,128	2.01	957	1,062	1,109	7.85
POWESHIEK	11,835	9,412	.65	696	.45	292	197	207	7.39
RINGGOLD	3,380	2,257	.16	119	.08	45	51	23	5.27
SAC	8,073	6,057	.42	285	.18	85	110	90	4.71
SCOTT	91,565	77,555	5.35	8,725	5.60	2,706	2,809	3,210	11.25
SHELBY	8,906	7,020	.48	440	.28	122	188	130	6.27
SIOUX	17,422	13,433	.93	746	.48	141	461	144	5.55
STORY	39,020	31,722	2.19	5,530	3.55	2,422	1,552	1,556	17.43
TAMA	11,469	8,620	.60	551	.35	214	185	152	6.39
TAYLOR	4,584	3,105	.21	137	.09	59	41	37	4.41
UNION	7,998	6,083	.42	476	.31	157	175	144	7.83
VAN BUREN	4,828	3,528	.24	244	.16	92	107	45	6.92
WAPELLO	21,604	16,861	1.16	1,321	.85	656	334	331	7.83
WARREN	21,397	17,567	1.21	2,421	1.55	1,040	647	734	13.78
WASHINGTON	12,884	9,941	.69	501	.32	193	173	135	5.04
WAYNE	4,581	3,202	.22	187	.12	60	75	52	5.84
WEBSTER	25,244	20,063	1.38	2,159	1.39	811	597	751	10.76
WINNEBAGO	8,276	6,406	.44	440	.28	125	225	90	6.87
WINNESHIEK	11,900	8,927	.62	868	.56	292	297	279	9.72
WOODBURY	56,587	45,590	3.15	4,343	2.79	1,528	1,423	1,392	9.53
WORTH	5,170	3,839	.27	270	.17	116	65	69	7.03
WRIGHT	9,791	7,566	.52	725	.47	194	202	329	9.58
NON-RESIDENT	103,796	81,177	5.60	4,265	2.74	1,322	1,803	1,140	5.25
TOTALS	1,813,136	1,448,678	100.00*	155,821	100.00*	58,365	49,340	48,116	10.76

* TOTAL MAY NOT EQUAL 100.00 PERCENT DUE TO ROUNDING

TABLE 31
1986 IOWA ELECTION CAMPAIGN FUND CHECKOFF
ALL FILERS BY ADJUSTED GROSS INCOME BRACKETS

ADJUSTED GROSS INCOME	NUMBER OF FILERS	ELIGIBLES		PARTICIPANTS		POLITICAL PARTY			PARTICIPATION RATE (PERCENT)
		NUMBER	PERCENT OF STATE	NUMBER	PERCENT OF STATE	NO. DEMO.	NO. REPB.	NO. D/R	
\$ 1 - \$ 2,999	179,317	9,057	.63	710	.46	285	209	216	7.84
\$ 3,000 - \$ 3,999	83,283	41,484	2.86	3,838	2.46	1,393	1,155	1,290	9.25
\$ 4,000 - \$ 4,999	84,326	45,884	3.17	4,179	2.68	1,570	1,217	1,392	9.11
\$ 5,000 - \$ 5,999	80,352	65,906	4.55	5,474	3.51	2,079	1,609	1,786	8.31
\$ 6,000 - \$ 6,999	75,570	65,000	4.49	5,323	3.42	2,054	1,523	1,746	8.19
\$ 7,000 - \$ 7,999	71,021	63,500	4.38	5,313	3.41	2,048	1,554	1,711	8.37
\$ 8,000 - \$ 8,999	67,381	62,049	4.28	5,280	3.39	2,073	1,521	1,686	8.51
\$ 9,000 - \$ 9,999	64,674	60,557	4.18	5,285	3.39	2,045	1,513	1,727	8.73
\$ 10,000 - \$ 11,999	120,396	114,804	7.92	10,255	6.58	3,927	2,971	3,357	8.93
\$ 12,000 - \$ 13,999	111,170	107,590	7.43	10,070	6.46	3,893	2,891	3,286	9.36
\$ 14,000 - \$ 15,999	102,385	99,772	6.89	9,592	6.16	3,837	2,700	3,055	9.61
\$ 16,000 - \$ 17,999	94,847	92,980	6.42	9,342	6.00	3,642	2,654	3,046	10.05
\$ 18,000 - \$ 19,999	88,024	86,583	5.98	8,958	5.75	3,559	2,479	2,920	10.35
\$ 20,000 - \$ 21,999	78,247	77,138	5.32	8,425	5.41	3,366	2,239	2,820	10.92
\$ 22,000 - \$ 24,999	98,913	97,780	6.75	11,304	7.25	4,709	3,081	3,514	11.56
\$ 25,000 - \$ 29,999	124,821	123,523	8.53	15,721	10.09	6,614	4,413	4,694	12.73
\$ 30,000 - \$ 34,999	77,826	76,924	5.31	10,758	6.90	4,102	3,435	3,221	13.99
\$ 35,000 - \$ 39,999	47,745	47,107	3.25	7,275	4.67	2,455	2,630	2,190	15.44
\$ 40,000 - \$ 49,999	50,207	49,386	3.41	8,343	5.35	2,425	3,564	2,354	16.89
\$ 50,000 - \$ 74,999	38,910	37,890	2.62	6,719	4.31	1,580	3,600	1,539	17.73
\$ 75,000 - \$ 99,999	11,099	10,706	.74	1,842	1.18	380	1,152	310	17.21
\$100,000 AND OVER	13,703	12,763	.88	1,790	1.15	321	1,223	246	14.02
REJECTS (NO AGI)	48,919	295	.02	25	.02	8	7	10	8.47
TOTALS	1,813,136	1,448,678	100.00*	155,821	100.00*	58,365	49,340	48,116	10.76

* TOTAL MAY NOT EQUAL 100.00 PERCENT DUE TO ROUNDING

TABLE 32

SCHOOL DISTRICT SURTAX COLLECTIONS
Tax Year 1986

<u>School District</u>	<u>Percent of Surtax</u>	<u>Amount of Surtax</u>	<u>School District</u>	<u>Percent of Surtax</u>	<u>Amount of Surtax</u>
Amana Community	5.25%	46,002.88	Lohrville Community	5.50%	11,875.92
Ames Community	3.75%	503,894.18	LuVerne Community	9.25%	16,699.75
Armstrong-Ringsted Community	5.00%	45,457.53	Lytton Community	9.50%	21,171.17
Battle Creek Community	7.00%	21,908.35	Mallard Community	10.00%	21,561.41
Boone Valley Community	8.00%	26,075.70	Meriden-Cleghorn Community	10.50%	32,623.03
Boyden-Hull Community	2.25%	21,624.49	Meservey-Thornton Community	8.00%	29,689.03
Burt Community	10.75%	27,168.49	Morning Sun Community	13.25%	37,511.73
Cal Community	6.75%	37,654.78	New Market Community	12.00%	22,942.31
Carson-Macedonia Community	4.75%	17,694.95	Northeast Hamilton Community	8.50%	40,540.80
Central Dallas Community	6.25%	37,837.33	Oxford Junction Consolidated	16.75%	26,813.76
Clearfield Community	14.75%	19,321.59	Palmer Consolidated	11.75%	18,012.90
Crestland Community	9.50%	31,405.13	Paton-Churdan Community	9.75%	37,212.41
Diagonal Community	19.50%	23,711.82	Paullina Community	2.50%	15,158.65
Dows Community	4.75%	14,938.47	Primghar Community	10.25%	36,835.45
Dumont Community	11.75%	31,815.44	Russell Community	10.50%	26,318.60
East Greene Community	10.50%	52,722.55	Sanborn Community	9.75%	47,930.62
East Monona Community	15.00%	32,012.75	Schaller Community	9.50%	42,816.61
Everly Community	10.50%	36,583.46	Sioux Valley Community	10.75%	30,367.57
Fonda Community	6.00%	20,075.51	South Clay Community	10.75%	34,089.20
Gilmore City-Bradgate	6.00%	18,560.59	Steamboat Rock Community	10.00%	16,298.41
Goldfield Community	7.25%	24,082.77	Stratford Community	6.00%	18,993.08
Grand Community	10.25%	23,105.73	Titonka Community	9.25%	34,439.65
Grand Valley	19.25%	27,787.32	Union-Whitten Community	10.25%	31,109.52
Havelock-Plover Community	11.00%	18,275.18	Walnut Community	10.50%	34,724.62
Hedrick Community	6.00%	19,748.53	Wellsburg Community	8.50%	31,733.96
Irwin Community	8.00%	24,525.21	West Bend Community	4.75%	24,040.85
Kanawha Community	3.75%	15,121.11	West Central Community	13.75%	58,730.18
Klemme Community	10.00%	24,623.15	West Harrison Community	12.25%	69,296.84
Lakota Consolidated	3.50%	7,893.95	Whiting Community	10.00%	30,176.90
Lincoln Central Community	8.25%	18,583.82	Woden-Crystal Lake Community	8.75%	21,248.09
Little Rock Community	12.00%	20,697.40			
			TOTAL		\$2,211,873.18